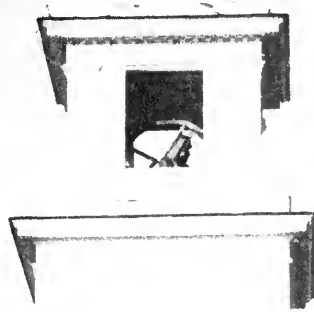


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Boscawen Town Report 1982



Boscawen, New Hampshire
250th
Anniversary
Aug. 27th, 1983
1733 ~ 1983

IN MEMORIAM



LUCIA REED

*Lucia's love of
and dedication to
the people and Town of Boscawen
will long be remembered*

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The Town of Boscawen
Boscawen Historical Society
and the
Boscawen Old Home Day Committee
cordially invite all
townspeople, friends, and native sons and daughters
to attend the
Two Hundred Fiftieth Anniversary
of the founding of the
Town of Boscawen
on Saturday, August 27, 1983

OFFICIAL WEIGHERS

Roger C. Sanborn	Fred Supry
Charles Scheys	Abbott Lawrence
Robert A. Davis	Agnes M. Marshall

SURVEYORS OF WOOD AND LUMBER

Abbott Lawrence	Fred Egounis
Charles Brown	William Bailey, Jr.

FENCE VIEWERS

Robert Kenevel	James Steenbeke, Jr.
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TRUSTEES OF TRUST FUNDS

Alice Kingsbury	Doris Silver, Treas.	Henrietta Kenney
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BUDGET COMMITTEE

Gloria Randlett	Term Expires 1983
Florence Danko	Term Expires 1983
Ronald Reed	Term Expires 1984
Robert Knowlton	Term Expires 1984
Fred Supry	Term Expires 1985
David Clarke	Term Expires 1985

ROAD AGENT Richard Hollins—Appointed

SEXTON OF CEMETERIES Richard Hollins—Appointed

TRAILER PARK INSPECTORS Board of Selectmen

CIVIL DEFENSE DIRECTOR Earl Houston

BOSCAWEN PLANNING BOARD

John Porter	Term Expires March 31, 1983
Rebecca Gauthier	Term Expires March 31, 1984
Ronald Romer	Term Expires March 31, 1985
†Edward Brodeur	Term Expires March 31, 1985
Kenneth Taylor, Jr.	Term Expires March 31, 1986
James Steenbeke, Jr., Chairman	Term Expires March 31, 1987
David R. Plourde	Member ex officio

Alternates:

Rhoda Hardy	Term Expires April 19, 1986
Robert Knowlton	Term Expires April 19, 1986
Bruce Crete	Term Expires April 19, 1986

†Town Representative to the Central New Hampshire Planning Commission

ZONING BOARD OF ADJUSTMENT

Kenneth Marshall	Term Expires April 17, 1983
Thomas F. Considine	Term Expires April 17, 1984
Frank Mazur	Term Expires April 17, 1985
Claudia Damon, Chairman	Term Expires April 6, 1986
Richard Cole	Term Expires April 17, 1987

Alternates:

Roger W. Sanborn Term Expires April 17, 1985
Thomas Danko Term Expires October 6, 1985

ZONING OFFICER Board of Selectmen

PARKS AND RECREATION COMMITTEE

Carl Russell Term Expires March 31, 1983
Joyce Pritchard Term Expires March 31, 1984
Thomas Danko, Chairman Term Expires March 31, 1985
Glenda Hill Term Expires March 31, 1986
Donald Barker Term Expires March 31, 1987

CONSERVATION COMMISSION

William Neidemeyer, Chairman Term Expires 1983
Roger Carlson Term Expires 1983
Todd West Term Expires 1984
Edward Damon Term Expires 1984
Douglas Supry Term Expires 1984
Gregory Homan Term Expires 1985
Bruce Larmarre Term Expires 1985

POLICE COMMISSION

Norma Heinz, Chairman Term Expires 1983
Donald Welcome, Sr. Term Expires 1984
John Lemeris Term Expires 1985
Claire Clarke Term Expires 1986
John Hollins Term Expires 1987
Joseph Bowes Member ex officio

BOSCAWEN'S REPRESENTATIVES TO GENERAL COURT

Joseph Bowes Ricky Trombly
RFD 11, Penacook 7 Park St., Penacook
796-2493 753-4163

*Resigned

BOSCAWEN FIRE DEPARTMENT**CHIEF**

Roland D. Bartlett

DEPUTY CHIEF

Donald Welcome, Sr.

Ray Fisher

ENGINE CO. NO. 1

Robert York
 Alan Perkins
 Harold Lamb
 Robert McNeff
 Robert McNeff

Captains
 Lieutenants
 Engineers
 Clerks
 Treasurers

ENGINE CO. NO. 2

Roger Sanborn
 Fred Egounis
 Jack Pillsbury
 Michael Perry
 Lester Colby

David Boudrias
 Harold Hamilton
 James Hoyt
 Ronald McDaniels
 Asa Maynard
 Alan Miner
 Terrance Perkins
 Lorenzo Pouliot, Jr.
 Doug Rheume
 John Supry
 Robert Welcome
 Neil Coulson
 Francis O'Keefe
 Vernon Merchant, Jr.
 Robert Head
 Thomas Welcome
 Larry Blodgett

Mark Bailey
 Doug Egounis
 Roland Folsom
 Stacy Frew
 Carl Genest
 Mark Harbour
 Derek Hartford
 Gregg Homan
 Peter Kenney
 David McKerley
 Michael McKerley
 Ellsworth Morton
 Craig Nixon
 Gus Swenson
 Gordon Welch
 Michael Roy
 Wesley Reed
 David Whitcher
 Reginald LaClair

FIRE WARD COMMITTEE

Chairman, Kenneth Marshall

Daniel Carey
 Patricia Stefanides

Ray Steenbeke
 Fred Supry

The State of New Hampshire**TOWN WARRANT**

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 6:00 P.M.

To the inhabitants of the Town of Boscawen in the County of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Boscawen on Tuesday, the Eighth day of March, next at Ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To authorize the Selectmen to renegotiate, execute and deliver an amendment to the Agreement between the Town and the City of Concord dated October 17, 1969 providing for the construction, operation and maintenance of a joint sewage treatment and disposal system to serve the Penacook area, so as to provide for the refurbishment of the Boscawen Station and future capital improvements; to provide a more equitable method for the payment of operation and maintenance costs for the system; and to redefine the respective obligations of the Town and City; said amendment to be approved as to form and compliance with state laws by Town Counsel and the Attorney General.
4. To authorize the Selectmen to renegotiate and execute, for and in the name and behalf of the Town, agreements with local industries desiring to use said intercepting sewers and facilities for the disposal of industrial waste and waste waters, defining the terms and conditions under which the Town will accept such industrial waste and waste waters into said sewerage system, including, without limitation, the contribution to be made by each such industry toward the overall project cost and the methods of payment thereof, and the share of each such industry in the annual cost of operation and maintenance of said system.
5. To see if the Town will vote to raise and appropriate a sum not to exceed \$5,000 to the Concord Regional Visiting Nurse Assn.
6. To see if the Town will vote to appropriate a sum not to exceed seven thousand five hundred dollars (\$7,500) for a Police Cruiser and authorize the withdrawal of the amount required for this purpose from the Federal Revenue Sharing Fund.
7. To see if the Town will vote to appropriate a sum not to exceed seven thousand five hundred dollars (\$7,500) for road oil in order to maintain Town roads that have been previously rebuilt and authorize the withdrawal of the amount required for this purpose from the Federal Revenue Sharing Fund.

8. To see if the Town will vote to raise and appropriate a sum not to exceed \$6,000 for repairs to the Town Hall. This work will include new wiring, new ceiling, new lighting fixtures and smoke detectors.

9. To see if the Town will vote to appropriate a sum not to exceed one thousand four hundred fifty dollars (\$1,450) for services to low-income residents of Boscawen through the Concord Area Center, Community Action Program, Belknap-Merrimack Counties, Inc. and authorize the withdrawal of one thousand (\$1,000) for this purpose from the Federal Revenue Sharing Fund with the balance to be raised by taxation.

10. To see if the Town will vote to raise and appropriate a sum not to exceed \$75,000 for the purchase of a 1,000-1,000 combination pumper-tanker fire truck. This truck will replace three pieces: a 1952 tanker; a 1969 tanker and a 1951 pumper; these three pieces will be sold by sealed bid with the Selectmen reserving the right to accept or reject any or all bids.

11. To see if the Town will vote to raise and appropriate a sum not to exceed \$2,500 towards the operating expense of the Penacook Community Youth Center.

12. To see if the Town will vote to raise and appropriate a sum not to exceed \$1,539 for the purchase of a new police radio.

13. To see if the Town will vote to raise and appropriate a sum not to exceed \$4,500 to help support the Penacook Rescue Squad for its emergency medical services and rescue operations for the Town.

14. To see if the Town will vote to raise and appropriate a sum not to exceed \$2,500 for emergency ambulance service from N.R.H. Tri-State Medical Service, Corp.

15. To see if the Town will vote to raise and appropriate a sum not to exceed nine hundred dollars (\$900) for the purchase of a new snow plow and authorize the withdrawal of the amount required for this purpose from the Federal Revenue Sharing Fund.

16. To see if the Town will vote to raise and appropriate a sum not to exceed \$1,000 for the purchase of a new compressor for the Highway Department.

17. To see if the Town will give the Selectmen authority to sell the Town-owned property on Water Street (formerly Ham property) at public auction with the Selectmen reserving the right to accept or reject any or all bids. The Conservation Commission has voted not to keep this property.

18. To see if the Town will create the position of Deputy Tax Collector.

19. To see if the Town will appropriate \$7,000 to continue development of the Town Park on Depot Street. These funds are to be used for chain link fencing to enclose the soccer field and replace the wooden baseball fences; permanent soccer goals and construction of horseshoe pits. To authorize the Select-

men to apply for matching funds from the Land and Water Conservation Funds and expend same. This expenditure is to be contingent upon the approval of a 50% reimbursement grant from the U.S. Department of the Interior.

20. To see if the Town will vote to empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town until the taxes are paid to the Treasurer.

21. To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the Town in default of Redemption from the Tax Sale or otherwise acquired and such sale to be at public auction with Selectmen reserving the right to accept or reject any or all bids.

22. To see if the Town will vote to authorize the Selectmen to make application for and to accept and to expend on behalf of the Town any and all advances, grants, or other funds for Town purposes which may now or hereinafter be forthcoming from the U.S.A. or the State of New Hampshire or any Federal or State Agency.

23. To see if the Town will vote to authorize the Selectmen to accept and to expend on behalf of the Town private gifts and contributions for Town purposes.

24. To see if the Town will vote to establish a Capital Reserve Fund for the purpose of cemetery improvement to be entitled, "Cemetery Improvement Capital Reserve" and further—Vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to the newly established Cemetery Improvement Capital Reserve Fund to be funded from taxation, or take any other action thereto. (By Petition)

25. To see if the Town will vote to raise and appropriate a sum not to exceed \$3,500 to purchase a riding tractor with a 48 inch wide mower for use at the Town Park and other Town property as needed. (By Petition)

26. To see if the Town will vote to require the Selectmen to maintain one checklist of all voters in the Town, rather than the present system of two checklists. When there were two separate polling places, two checklists were needed. Now that there is but one polling place, separate checklists are not necessary. (By Petition)

27. To see if the Town will vote to require the Selectmen to keep the polls open for voting in all elections from 8:00 a.m. to 8:00 p.m. or longer. The present hours of voting do not permit working voters, particularly those working outside of Town, enough time to vote before or after work. (By Petition)

28. To see if the Town will vote to go on record in support of immediate actions by the Federal Government to control and reduce acid rain which is harmful to the environment and economy of Boscawen and to the health and welfare of the people of Boscawen. (By Petition)

29. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this twenty-first day of February, in the year of our Lord nineteen hundred and eighty-three.

JOSEPH B. BOWES
DAVID R. PLOURDE
RICKY A. TROMBLY
Chairman

Selectmen
of
Boscawen

A true copy of Warrant—Attest:

JOSEPH B. BOWES
DAVID R. PLOURDE
RICKY A. TROMBLY
Chairman

Selectmen
of
Boscawen

1983 BUDGET OF THE TOWN OF BOSCAWEN

PURPOSE OF APPROPRIATION	Appropriations 1982	Actual Expenditures 1982	Appropriations 1983
GENERAL GOVERNMENT:			
Town Officers Salary	\$ 10,225.00	\$ 8,573.35	\$ 9,025.00
Town Officers Expenses	29,327.00	32,896.19	35,292.00
Election and Registration Expenses	350.00	433.34	200.00
Cemeteries	1,600.00	3,462.79	1,800.00
General Government Buildings	11,000.00	12,018.53	7,000.00
Reappraisal of Property	2,375.00	3,011.25	2,500.00
Planning and Zoning	2,594.60	1,561.25	2,645.00
Legal Expenses	4,500.00	7,255.60	4,500.00
Advertising and Regional Association	3,132.00	3,193.02	3,500.00
PUBLIC SAFETY			
Police Department	84,343.84	84,149.85	68,226.00
Fire Department	26,713.00	26,930.06	27,940.00
Civil Defense	600.00	584.54	3,150.00
HIGHWAYS, STREETS & BRIDGES			
Town Maintenance	56,916.51	59,078.07	63,503.00
General Highway Department Expenses	9,000.00	7,869.76	9,000.00
Town Road Aid	542.29	542.29	533.47
Highway Subsidy	19,098.57	19,814.87	21,972.81
SANITATION			
Solid Waste Disposal	8,538.81	7,455.10	9,000.00
HEALTH			
Hospitals and Ambulances	9,014.00	9,014.00	
Animal Control		311.50	
Vital Statistics	50.00	108.00	50.00
WELFARE			
	8,000.00		10,000.00
General Assistance		4,209.95	
Old Age Assistance		4,910.57	
Community Action Program	1,450.00	1,450.00	
CULTURE AND RECREATION			
Library	5,500.00	5,500.00	5,500.00
Parks and Recreation	4,370.00	4,133.03	5,325.00
Patriotic Purposes	200.00	200.00	1,200.00
Conservation Commission	246.00	25.00	246.00
Penacook Youth Center	2,500.00	2,500.00	
DEBT SERVICE			
Principal of Long-Term Bonds & Notes	41,360.00	41,360.00	41,360.00
Interest Expense – Long-Term Bonds & Notes	4,584.68	4,584.68	2,694.84
Interest Expense – Tax Anticipation Notes	7,500.00	33,993.75	10,000.00
CAPITAL OUTLAY			
Road Oil	7,500.00	7,500.00	

MISCELLANEOUS

Municipal Sewer Department	75,000.00	75,000.00	126,000.00
FICA, Retirement & Pension Contributions	16,275.00	18,039.54	16,275.00
Insurance	27,000.00	27,597.82	28,000.00
Unemployment Compensation	725.00	769.43	800.00

TOTAL APPROPRIATIONS	\$482,131.30	\$520,037.13	\$517,238.12
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Less: Amount of Estimated Revenues, Exclusive of Taxes			388,670.00
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AMOUNT OF TAXES TO BE RAISED

(Exclusive of School and County Taxes)			\$128,568.12
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	Estimated Revenue 1982	Actual Revenue 1982	Estimated Revenue 1983
SOURCES OF REVENUE			
TAXES			
Resident Taxes	\$ 17,930.00	\$ 14,445.00	\$ 14,445.00
National Bank Stock Taxes	16.50	24.00	24.00
Yield Taxes	6,000.00	5,166.00	4,700.00
Interest and Penalties on Taxes	9,000.00	10,760.00	10,760.00
Inventory Penalties	500.00		
Land Use Change Taxes	660.00	1,660.00	
INTERGOVERNMENTAL REVENUES			
Meals and Rooms Tax	26,906.00	26,906.00	25,561.00
Interest and Dividends Tax	9,901.00	9,901.00	9,406.00
Savings Bank Tax	2,231.00	2,231.00	2,119.00
Highway Subsidy	9,557.00	9,557.00	13,359.00
Railroad Tax	15.00	15.00	15.00
Class V Highway Maintenance (Duncan)	10,258.00	10,258.00	8,614.00
State Aid Water Pollution Projects	25,595.00	25,595.00	24,642.00
Reimb. a/c State-Federal Forest Land	472.00	472.00	635.00
Other Reimbursements (City, Tannery, Fibre)	3,342.00	3,342.00	3,207.00
Other Reimbursements (City, Tannery, Fibre)	3,057.00	1,075.00	2,934.00
Motor Vehicle Permit Fee Transfers	7,322.00	7,322.00	
LICENSES AND PERMITS			
Motor Vehicle Permit Fees	70,000.00	83,919.00	84,000.00
Dog Licenses	1,070.00	1,069.00	1,069.00
Business Licenses, Permits & Filing Fees, Dump Stickers	60.00	1,478.00	60.00
CHARGES FOR SERVICES			
Income from Departments	1,000.00	1,346.00	1,000.00
Rent of Town Property	2,300.00	3,065.00	2,500.00
MISCELLANEOUS REVENUES			
Interest on Deposits	8,000.00	20,661.00	8,000.00
Sale of Town Property	1,200.00	1,850.00	1,000.00
Income from Trust Funds	10,000.00	10,214.00	1,200.00
Dividend – NHMA Comp. Fund	2,000.00	1,987.00	2,000.00
OTHER FINANCING SOURCES			
Income from Water & Sewer Departments	75,000.00	75,000.00	126,000.00
Revenue Sharing Fund	7,500.00	13,167.00	16,800.00
Fund Balance	47,000.00	47,000.00	
Payment in Lieu of Taxes	23,497.00	24,620.00	24,620.00
TOTAL REVENUES AND CREDITS	\$381,389.50	\$414,105.00	\$388,670.00

SELECTMEN'S REPORT

The past year was an eventful one for the residents of Boscawen. Despite a troublesome national economy, the financial situation for the Town did not worsen even though some areas of the budget were overspent. The tax rate, as we all know, took a substantial step upward, but the increase is not solely attributable to the Town's expenditures. County government and the school district put much pressure on our local expenses because much state and federal monies are no longer forthcoming even though state and federally mandated programs remain in force. It's an unfortunate truism that in the final analysis you, the property owner, must pay the bill. It is our recommendation that you become more vocal at all levels of government.

The Police Department caused many concerns for us this year. The resignation of the Chief and a patrolman were accepted by the Selectmen for the reasons stated—personal reasons. Because of these two simultaneous openings, the Selectmen activated the Police Commission by filling the vacancies that existed and involving it in the search for a new Chief. The Commission acted swiftly and prudently and enlisted the aid of Sheriff Smith. After many sessions and perusal of twenty applications from as far away as Florida and Michigan, the Commissioners, the Selectmen and the Sheriff chose Brian Estee, Sergeant of our Police Department. Also at this junction of the Boscawen Police Department, much time was given to rethinking the role and needs of the Police Department. As a result, the Selectmen are recommending a police budget that allows for only three full-time officers. It is our feeling that three officers will supply adequate police coverage even though there will be times when the coverage will be on an as-needed call basis.

As you look around the Town Hall, you will notice that many repairs were completed in 1982. New wiring, new ceiling and new flooring were installed along with a new kitchen door. All this work was submitted for bid with the lowest bid being accepted. New tables for the hall were also purchased and an agreement was made with the owners of the old tables whereby the Town will accept the gifts of the tables in return for maintaining tables for everyone's use. We thank those former owners for making this arrangement as it now becomes easier and more practicable to maintain the furnishings of the Town Hall.

Repairs were also made to the Police Station in a further attempt to lower its maintenance costs, and an office was built for the Road Agent's use at the Town shed.

Much of our effort and concern this year was devoted to arriving at an agreeable and workable solution to the sewer problem that involves not only the sewer users but the rest of us as well. When the original agreements were negotiated, they were done in good faith and with the expectation that the solution was fair. With the experience of ten years many problems were not foreseen, and thus the original agreement did not address them. Consequently, some of the users have sought ways to redistribute cost factors so as to reduce their costs. Unfortunately, this has resulted in some serious and delicate negotiations with the industrial users and the City of Concord. Added to the problem, the original bond issue that was committed in 1973 for the construction of the sewer system was based on an estimated cost. Even though we borrowed the money on the estimated cost, we are still now required to pay the actual cost. This actual cost is now determined to be \$136,000 more than the original estimated which the Town must pay. At the present time, Town Counsel is

negotiating with the City to arrive at an agreeable repayment contract. Town Counsel is exploring many possible arrangements with the City including beginning to pay the added cost at the end of the current bonding (this would be 1984) and to complete it in five years. The Town's portion of the \$136,000 is \$66,000 with the rest being shared by the industrial users.

Additionally, you will note a larger than usual amount in the yearly sewer users account. As a result of the negotiations with the City of Concord, the Town will now be billed quarterly effective in 1983. This means we must raise the costs of 1982 and 1983 at the same time. The sewer users expense is an "in and out" item on the budget; consequently, the new agreement means that the sewer users will be billed twice in 1983. This will be a once-only double billing, and we regret the need for it. However, the long-run effect will be more beneficial than the current agreement. We anticipate some users having problems with the double billing and are discussing with the City of Concord ways to make the payment as easy and as fair as possible.

Not everything was negative in 1982. The industries and large employers weathered the economic worries well with Elektrisola demonstrating its commitment to Boscawen by substantially increasing its production capacity. The Water Precinct has begun a study, which includes the Selectmen, to determine ways and methods to increase the delivery of water services to current users and hoped-for future users.

The Town has also finalized agreements with N. H. Hydro Associates, the builder and operator of the generating plant on the Contoocook River. Although the agreements are quite technical in nature, the successful operation will result in a sizable amount of revenue for the Town. The actual dollar figure will depend on the amount of electric power sold to the distributing company.

During 1982, the Selectmen addressed the landfill problem. In the not too distant future this will be an area for serious consideration and probably large expenditures of funds. At the state level there appears to be conflicting philosophies and mandates, but we, nevertheless, are expected to solve the waste disposal problem in a fashion other than the current method. The time table for arriving at a solution has not been established. The Selectmen, however, did attempt to prolong the life expectancy of our landfill by added vigilance at the site, increased cost for permission stickers and enforcement of permission sticker use. As a result, we did apprehend out-of-Town users and we did generate some non-positive input from some residents. We ask you to remember that our efforts in this issue were to prolong our current method's usefulness and to restrict the use of the landfill to the residents of Boscawen only. The added fees will be used for further vigilance at the site. We ask for your cooperation and patience in this matter.

Continuing the work of former boards of selectmen, this board reviewed the pay scales of all town employees. As a result of this review, pay scales and salary schedules were established with minimums and maximums set for all full-time classifications. A seven step program to reach maximum was set for the Police Department, and a ten step program was set for all other employees. It is important to note that the step increases are not necessarily automatic and that there is no cost-of-living increase attached to the salary scales. Our salary scales are competitive with other towns of equal size, and in many instances, with larger communities as well.

In cooperation with the water precinct and civil defense, the budget contains money for radios. Many times throughout the year emergencies arise, but we

can't locate the road agent or his men in a timely fashion. With the purchase of the radios, a base station would be established in the Selectmen's Office thereby allowing the administrative assistant the ability to instantly communicate with the road agent. Also, the administrative assistant could communicate directly with the Police Department should the need arise. It is the feeling of the Selectmen that this communication system will improve the delivery of services and increase efficiency.

Finally, the budget herein presented for your acceptance is one we believe will be beneficial to the Town's prudent management. It does not include everything the Town could use or all the items the various departments wanted. In truth, it may be rather skimpy in some areas. We believe that the basic, normal services will be delivered in a timely and efficient fashion, though on a somewhat restricted basis. We have tried to keep our budget manageable and feasible, and to this end, have submitted to you a large number of warrant articles for your consideration.

In the areas of fire protection and ambulance service, which are vital and often times personal, we believe that you should participate directly in the process in determining what is to be done. As usual, a case can be made for both sides of the issues. Careful consideration should be given to all the warrant articles.

The Selectmen want to thank all the committees who worked so diligently this past year. Without these volunteers, prudent operation of town affairs would be severely curtailed. We also want to thank all our employees for their splendid efforts. These are the people who do the day-to-day, nuts and bolts operations that insure the efficient maintenance of the Town.

Boscawen Board of Selectmen

DAVID R. PLOURDE

JOSEPH B. BOWES

RICKY A. TROMBLY, Chairman

OFFICE HOURS OF TOWN OFFICERS

Town Clerk

Barbara Holmes — 796-2368

Wednesday and Friday — 9 a.m. to 12 noon AND 4 p.m. to 6 p.m.

Saturday — 9 a.m. to 12 noon

Selectmen's Office

796-2426

Monday, Tuesday, Wednesday and Thursday 8:00 a.m. to 4:00 p.m.

Selectmen meet 2nd and 4th Wednesdays of each month at 7:00 p.m.

SUMMARY INVENTORY OF VALUATION

Description of Property	1982 Valuation	1982 Water Prec. Valuation
Land, Improved and Unimproved	\$ 7,791,932	\$ 5,996,245
Buildings	20,211,300	17,694,000
Public Utilities:		
Gas	111,150	111,150
Electric	1,289,250	1,230,450
225 House Trailers, Mobile Homes & Travel Trailers		
Assessed as Personal Property	841,200	814,100
TOTAL VALUATION BEFORE EXEMPTIONS ALLOWED	\$30,244,832	\$25,895,945
4 Blind Exemptions	36,600	30,600
94 Elderly Exemptions	742,850	667,850
Total Exemptions Allowed	779,450	698,450
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED	29,465,382	\$25,197,495
PAYMENT IN LIEU OF TAXES		\$639,050

ELECTRIC, GAS & PIPELINE COMPANY OPERATING PLANT

Name of Company	Gas	Electric
Public Service Co. of N.H.		\$ 8,800
Concord Electric Co.		1,280,450
Concord Gas	\$111,150	
TOTAL	\$111,150	\$1,289,250

INVENTORY COUNT

Number of Inventories Distritubed in 1982	1,192
Number of Inventories Properly Completed and Filed in 1982	1,138

ELDERLY EXEMPTIONS

Number of Individuals Applying for an Elderly Exemption — 1982	55 at 5,000
	26 at 10,000
	13 at 20,000

Of the 55 individuals eligible for the \$5,000 exemption, the following information is to be noted:

52 people will receive \$5,000
1 person will receive 2,700
1 person will receive 4,100
1 person will receive 4,750

Of the 26 individuals eligible for the \$10,000 exemption, the following information is to be noted:

24 people will receive \$10,000
1 person will receive 3,350
1 person will receive 2,950

Of the 13 individuals eligible for the \$20,000 exemption, the following information is to be noted:

10 people will receive \$20,000
1 person will receive 14,400
1 person will receive 1,750
1 person will receive 3,850

Total Elderly Exemptions	\$742,850
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CURRENT USE REPORT

	No. of Owners	No. of Acres
Individual Property Owners who were granted Current Use Exemption in 1982	99	
Farm land	61	1,353
Forest land	10	1,915
Wild Land	82	5,554
Recreation land	23	2,700
Wetland	24	643
TOTAL ASSESSED VALUE OF LAND UNDER CURRENT USE		\$2,225,550

STATEMENT OF APPROPRIATIONS TAXES ASSESSED AND TAX RATE FOR THE YEAR 1982

PURPOSES OF APPROPRIATIONS:

GENERAL GOVERNMENT:

Town Officers' Salaries	10,225.00
Town Officers' Expenses	29,327.00
Election and Registration Expenses	350.00
Cemeteries	1,600.00
General Government Buildings	11,000.00
Reappraisal of Property	2,375.00
Planning and Zoning	2,594.60
Legal Expenses	4,500.00
Advertising and Regional Association	3,132.00

PUBLIC SAFETY:

Police Department	84,343.84
Fire Department	26,713.00
Civil Defense	600.00

HIGHWAYS, STREET, BRIDGES

Town Maintenance	56,916.51
General Highway Department Expenses	9,000.00
Town Road Aid	542.29
Highway Subsidy	19,098.57
Road Oil — Town Roads — Art #4	7,500.00

SANITATION

Solid Waste Disposal	8,538.81
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HEALTH

Vital Statistics	50.00
Penacook Rescue Squad — Art. #3	4,500.00
Visiting Nurse Assn'	4,514.00

WELFARE

Community Action Program — Art. #5	8,000.00
	1,450.00

CULTURE AND RECREATION

Library	5,500.00
Parks and Recreation	4,370.00
Patriotic Purposes	200.00
Conservation Commission	246.00
Electrical Hookup-Xmas Tree — Art. 12	200.00
Historical Society Town History — Art. 12	200.00
Penacook Youth Center — Art. 13	2,500.00

DEBT SERVICE

Principal of Long-Term Bonds & Notes	41,360.00
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Interest Expense — Long-Term Bonds & Notes	4,584.68
Interest Expense — Tax Anticipation Notes	7,500.00
MISCELLANEOUS	
Municipal Sewer Department	75,000.00
FICA, Retirement & Pension Contributions	16,275.00
Insurance	27,000.00
Unemployment Compensation	725.00
TOTAL APPROPRIATIONS	\$482,531.30
OVERLAY	\$35,000.00

SOURCES OF REVENUE

TAXES

Resident Taxes	17,930.00
National Bank Stock Taxes	16.50
Yield Taxes	6,000.00
Interest and Penalties on Taxes	9,000.00
Inventory Penalties	500.00
Land Use Change Taxes	660.00

INTERGOVERNMENTAL REVENUES

Meals and Rooms Tax	10,000.00
Interest and Dividends Tax	9,901.22
Savings Bank Tax	2,231.06
Highway Subsidy	8,988.58
Railroad Tax	15.43
Class V Highway Maintenance (Duncan)	10,109.99
State Aid Water Pollution Projects	25,595.00
Reimb. a/c State-Federal Forest Land	472.28
Other Reimbursements (City, Tannery & Fibre)	3,342.31
Other Reimbursements (City, Tannery & Fibre)	3,057.28

LICENSES AND PERMITS

Motor Vehicle Permit Fees	70,000.00
Dog Licenses	1,070.00
Business Licenses, Permits and Filing Fees	60.00

CHARGES FOR SERVICES

Income From Departments	1,000.00
Rent of Town Property	2,300.00

MISCELLANEOUS REVENUES

Interests on Deposits	8,000.00
Sale of Town Property	1,200.00
Income From Trust Funds	10,000.00
Dividends — NHMA Comp. Funds	2,000.00

OTHER FINANCING SOURCES

Income from Water and Sewer Departments	75,000.00
Revenue Sharing Fund	7,500.00
Fund Balance	45,000.00
Payment in lieu of taxes — Elektrisola	16,000.00

TOTAL REVENUES AND CREDITS	\$346,949.65
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TAX RATE COMPUTATION

Total Town Appropriations	\$482,531.30
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TAX RATE BREAKDOWN

	1982 Approved Tax Rate
TAX RATES	
Town	\$.47
School District	2.62
County32
Precinct	1.63

TAX RATE	\$3.57
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Summary of valuations and taxes to be assessed for the tax year 1982 by precinct and school districts where valuation or boundaries are not identical with that of the town.

Penacook-Boscawen Water Precinct	\$25,197,495
Merrimack Valley School District	\$29,461,632

WAR SERVICE TAX CREDITS	Estimated Tax Credits
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Totally and permanently disabled veterans, their spouses or widows, and widows of veterans who died or were killed on active duty	5 x \$700	\$3,500
Other qualified veterans	260 x \$ 50	\$13,000
		\$16,500

RESIDENT TAXES	1,793 x \$10	\$17,930
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AUDITOR'S REPORT

KILLION, PLODIK & SANDERSON
Accountants and Auditors
171 North Main Street
Concord, New Hampshire 03301

To the Members of the Board of Selectmen
Town of Boscawen
Boscawen, New Hampshire

We have examined the combined financial statements and the combining, individual fund and account group financial statements of the Town of Boscawen, New Hampshire as of and for the year ended December 31, 1981, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the combined financial statements and the combining, individual fund and account group financial statements referred to above present fairly the financial position of the Town of Boscawen, New Hampshire at December 31, 1981, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining, individual fund and account group financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Boscawen, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Killion, Plodzik & Sanderson

April 16, 1982

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1981

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund – The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing, Recreation Field and Library funds.

FIDUCIARY FUNDS

Trust and Agency Funds – Trust and Agency Funds are used to account for the assets held in trust or as an agent by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current

assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust and Agency funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. However, contrary to generally accepted accounting principles, it has not been the practice of the Town to adopt an annual budget for all Special Revenue funds. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. In 1981, beginning fund balance was

applied as follows:

Unreserved fund balance	
used to reduce tax rate	\$85,000

E. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

F. Inventories

Inventory in the General and Special Revenue funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

G. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Employees may accumulate ninety days sick leave at a rate of one day per month. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is indeterminable.

H. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Merrimack Valley Regional School District, Merrimack County and the Penacook-Boscawen Water Precinct, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. The County, School District and Precinct assessments and the remittances to these governmental units are accounted for in the Property Tax Agency Fund. An analysis of the 1981 property tax levy is presented below.

	Amount Levied	%
Town of Boscawen	\$ 65,763	8
Merrimack Valley		
Regional School District	604,734	74
Merrimack County	73,627	9
Penacook/Boscawen Water Precinct	76,051	9
Total	<u>\$820,175</u>	<u>100</u>

I. Property Taxes

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident tax revenues known as overlay. All abatements and refunds are charged to this account. The amount raised in 1981 was \$16,681 and expenditures amounted to \$17,746.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

J. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

K. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1981, were as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 355	\$384,061
Special Revenue Funds		
Federal Revenue Sharing		261
Recreation Field		94
Library	1,918	194
	<u>1,918</u>	<u>549</u>
Trust and Agency Funds		
Expendable Trust Funds	194	1,886
Nonexpendable Trust Funds	100	
Property Tax Agency Fund	384,061	
	<u>384,355</u>	<u>1,886</u>
	\$386,628	\$386,496
Cash In Transit Between Funds At December 31, 1981, Resulting From Timing Differences In Closing Individual Fund Records For Reporting Purposes		
General Fund to		
Expendable Trust Funds		100
Expendable Trust		
Funds to Library Fund		32
Totals	<u>\$386,628</u>	<u>\$386,628</u>

NOTE 2 – CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1981.

	General Obligation Debt
Long-term Debt	
Payable January 1, 1981	\$159,080
Long-term Debt Retired	41,360
	<hr/>
Long-term Debt	
Payable December 31, 1981	\$117,720

Long-term debt payable at December 31, 1981, is comprised of the following individual issues:

General Obligation Debt	
\$350,000 1974 State Guaranteed Sewer Bonds due in annual installments of \$35,000 through February 1, 1984; interest at 4.60%	\$105,000
\$63,600 Town's share of estimated cost of Concord Interceptor due in annual installments of \$6,360 through May 15, 1983, subject to additional amount as explained in Note 6; interest at 4.40%	12,720
	<hr/>
Total	\$117,720

In addition to participation by the State of New Hampshire, the City of Concord, Penacook Fibre and Brezner Tannery also reimburse the Town for a portion of interest and principal payments of the above issues.

The annual requirements to amortize all debt outstanding as of December 31, 1981, including interest payments, are as follows:

Annual Requirements to Amortize Long-Term Debt

Year Ending December 31	General Obligation Debt		
	Principal	Interest	Total
1982	\$ 41,360	\$4,585	\$ 45,945
1983	\$ 41,360	2,695	44,055
1984	35,000	805	35,805
	<hr/>	<hr/>	<hr/>
Total	\$117,720	\$8,085	\$125,805

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 3 – CAPITAL RESERVE FUNDS

The capital reserve fund balance held by the Trustees of Trust Funds at December 31, 1981, is as follows:

Purpose	Amount
Sewer Department Improvements	\$2,508

NOTE 4 – PENSION PLAN

The Town participates in the State of New Hampshire Retirement System. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan. Since the actuarial valuation is performed on the entire State plan the amount, if any, of the excess of vested benefits over pension fund assets is not available. The Town does not have an accrued liability for past service costs. Pension costs amounted to \$6,681 in 1981.

NOTE 5 – TRUST FUNDS

The principal amount of all nonexpendable trust funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's nonexpendable and expendable trust funds at December 31, 1981, are detailed as follows:

Purpose	Nonexpendable	Expendable
Cemetery Endowment	\$16,210	\$1,338
Sale of Cemetery Lots	5,390	4,123
Library	25,080	384
Schools	1,224	
	<hr/>	<hr/>
Totals	\$47,904	\$5,845

NOTE 6 – CONTINGENCIES

The Town participates in funding the construction costs of the Concord Interceptor, which is part of the Penacook Wastewater Treatment facility. The Town has been advised that the total capital cost to the Town will be \$177,206. This is \$113,606 more than the original estimate of \$63,600. The actual amount of annual payment has not been determined.

NOTE 7 – SEWER DEPARTMENT FUND

The Town collects and distributes to the City of Concord monies collected as its share of the expenses of the Penacook Wastewater Treatment Plant. The total amount accrued for 1981 is \$78,400.

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

APPROPRIATION	1982 Appropriation	Receipts and Reimb.	Total Amount Available	Expenditures 1982	BALANCES	
					Unex- pended	(Over- drafts)
GENERAL GOVERNMENT						
Town Officers' Salaries	\$ 10,225.00		\$ 10,225.00	\$ 8,573.35	\$ 1,651.65	
Town Officers' Expenses	29,327.00		29,327.00	32,896.19		3,569.19
Election and Registration Expenses	350.00		350.00	433.34		83.34
Cemeteries	1,600.00		1,600.00	3,462.79		1,862.79
General Government Buildings	11,000.00	150.00	11,150.00	12,168.53		1,018.53
Reappraisal of Property	2,375.00		2,375.00	3,011.25		636.25
Planning and Zoning	2,594.60		2,594.60	1,561.25	1,033.35	
Legal Expenses	4,500.00		4,500.00	7,255.60		2,755.60
Advertising and Regional Assn's.	3,132.00		3,132.00	3,193.02		61.02
PUBLIC SAFETY						
Police Department	84,343.84	145.00	84,488.84	84,294.85	193.99	
Fire Department	26,713.00	447.88	27,160.88	27,377.94		217.06
Civil Defense	600.00		600.00	584.54	15.46	
HIGHWAYS, STREETS AND BRIDGES						
Town Maintenance	56,916.51	2,442.50	59,359.01	61,520.57		2,161.56
General Highway Dept. Expenses	9,000.00		9,000.00	7,224.75	1,775.25	
Town Road Aid	542.29		542.29	542.29		
Highway Subsidy	19,098.57	716.30	19,814.87	19,914.87		
Road Oil, Town Roads	7,500.00		7,500.00	7,500.00		
SANITATION						
Solid Waste Disposal	8,538.81	18.00	8,556.81	7,473.10	1,083.71	

1982 ANNUAL REPORT					31
HEALTH					311.50
Animal Control					58.00
Vital Statistics	50.00		50.00		
Penacook Rescue Squad	4,500.00		4,500.00		
Visiting Nurse Association	4,514.00		4,514.00		
WELFARE					1,120.52
General Assistance	8,000.00		8,512.63		
Old Age Assistance				4,722.58	
Community Action Program	1,450.00		1,450.00		
CULTURE & RECREATION					
Library	5,500.00		5,500.00		
Parks & Recreation	4,370.00		4,370.00		236.97
Patriotic Purposes	200.00		200.00		
Conservation Commission	246.00		246.00		221.00
Penacook Youth Center	2,500.00		2,500.00		
DEBT SERVICE					
Principal of L/T Bonds & Notes	41,360.00		41,360.00		
Interest Expense L/T Bonds & Notes	4,584.68		4,584.68		
Interest-Tax Anticipation Notes	7,500.00	19,598.92	27,098.92		6,894.83
MISCELLANEOUS					
Municipal Sewer Dept.	75,000.00		75,000.00		
FICA, Retirement & Pension Contrib.	16,275.00	592.02	16,867.02		1,764.54
Insurance	27,000.00	4,964.21	31,964.21		597.82
Unemployment Compensation	725.00		725.00		44.43
TOTAL APPROPRIATIONS	\$482,131.30	\$29,587.46	\$511,718.76	\$ 6,211.38	\$23,156.98
Minus Overdrafts				\$23,156.98	
DEFICIT				\$16,945.60	

SCHEDULE OF TOWN PROPERTY

DESCRIPTION	VALUE
Town Hall, Land and Buildings	\$ 50,000.00
Furniture and Equipment	7,700.00
Libraries, Lands and Buildings	53,800.00
Furniture and Equipment	4,000.00
Police Department, Lands and Buildings	27,700.00
Equipment	24,500.00
Fire Department, Lands and Buildings	106,900.00
Equipment	164,500.00
Highway Department, Lands and Buildings	40,900.00
Equipment	75,400.00
Parks, Commons and Playgrounds	60,000.00
Sanitary Landfill	11,450.00
All Lands and Buildings acquired through Tax Collector's Deeds	
Davis Lot	5,050.00
LeBlanc Lot	2,000.00
Weir Property	40,650.00
Barnard/Eastman Lots	27,300.00
Donald Ham Property	33,250.00
Owners Unknown:	
Map 183C/Lot 38, S/S Eel St.	1,500.00
Map 49/Lot 13, Land between R.R. & river	200.00
Map 81/Lot 32, Land, Queen St.	5,250.00
Map 49/Lot 14, E/S Route 3	500.00
Map 49/Lot 15, E/S Route 3	1,900.00
Map 81/Lot 17, Land, off E/S Queen St.	2,250.00
Map 81D/Lot 89, Land off King & Queen Sts.	2,550.00
Map 83/Lot 21, Land off N/S Lower Queen St.	1,250.00
Map 83/Lot 28, Land off W/S Queen St.	1,400.00
Map 79/Lot 1, Land off W/S Route 3	1,150.00
Map 183D/Lot 11A, Land off E/S No. Main St.	1,600.00
Map 183D/Lot 133, Land off Route 3 access	1,000.00
TOTAL	\$755,650.00

BALANCE SHEET**ASSETS****Cash:**

All funds in custody of Treasurer:	\$112,551.24
General Fund Check. Acc't.	83,411.66
CETA Checking Account	3.37
NH Savings Bank — Sav. Acc't.	346.69
Sewer Rent Check. Acc't.	27,730.79
Sewer Rent Sav. Acc't.	1,047.73

In hands of Officials — Petty Cash	\$ 410.00
Police Dept.	25.00
Marian Houston, Tax Coll.	100.00
Virginia Deragon, Admin. Ass't.	35.00
Planning & Zoning Board	250.00

TOTAL CASH **\$112,961.24**

Accounts Due to the Town:

Due from State:	
Business Profits Tax	20,030.00
Other bills due Town:	
Special Sewer Assessment	678.54
Land Use Change Tax	400.00
Sewer Rents	41,724.61
Trustees of Trust Funds	2,000.00
Share of Costs—Interceptor	349.37

Total Accounts Due to the Town **65,182.52**

Unredeemed Taxes: (from tax sale on account of)

Levy of 1981	\$ 33,438.65
Levy of 1980	34,202.72
Levy of 1979	17,004.21

Total Unredeemed Taxes **84,645.58**

Uncollected Taxes: (Including All Taxes)

Levy of 1982	\$247,460.88
Levy of 1981	510.00
Levy of 1980	242.45

Total Uncollected Taxes **248,213.33**

Total Assets **510,653.30**

GRAND TOTAL **\$510,653.30**

Fund Balance—December 31, 1982 **\$ 9,208.51**

LIABILITIES

Accounts Owed by the Town:

Uncollected Sewer Rents Assessments	\$ 41,724.61
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Due to State :	
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Dog License Fees Collected—	
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Not Remitted	52.50
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Yield Tax Deposits	3,750.00
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School District Tax Payable	454,228.61
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Town Hall Security Deposits	155.00
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Overpayment Motor Vehicle Funds	32.00
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Overpayment Sewer Rent	2.70
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Trustees of Trust Funds	1,150.00
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Total Accounts Owed by the Town	\$501,095.42
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Total Liabilities	501,095.42
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Fund Balance—Current Surplus	9,907.25
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GRAND TOTAL	\$511,002.67
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RECEIPTS**FROM LOCAL TAXES:**

Property Taxes—1982	\$790,810.93
Resident Taxes—1982	14,445.20
National Bank Stock Taxes—1982	24.00
Yield Taxes—1982	5,166.30
Property Taxes and Yield Taxes	
Previous Years	189,979.04
Resident Taxes—Previous Years	3,610.00
Land Use Change Tax—	
Current and Prior Years	1,660.00
Interest received on Delinquent Taxes	10,342.44
Penalties: Resident Taxes	417.00
Tax sales redeemed	50,044.97
Sewer Assessment	27,446.43

Total Taxes Collected and Remitted	\$1,093,946.31
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INTERGOVERNMENTAL REVENUES

Meals and Rooms Tax	\$ 26,906.21
Interest and Dividends Tax	9,901.22
Savings Bank Tax	2,231.06
Highway Subsidy	9,556.61
Railroad Tax	15.43
Class V Highway Maintenance (Duncan)	10,258.26
Reimb. a/c State-Federal Forest Land	472.28
Business Profits Tax	65,546.70
Motor Vehicle Fees	7,321.97
Land & Water Conservation Fund Grant	94.40
Federal Grants:	
Revenue Sharing	13,167.00
Water Pollution Aid	
a/c Sewer Construction	25,595.00

Total Intergovernmental Revenues	171,066.14
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LICENSES AND PERMITS

Motor Vehicle Permit Fees	\$ 83,919.00
Dog Licenses	1,069.00
Business Licenses, Permits and Filing Fees	1,478.25
Trailer Permit Fees	745.00
Marriage License Fees	442.00

Total Licenses and Permits	87,653.25
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CHARGES FOR SERVICES

Income From Departments	\$ 1,345.85
Rent of Town Property	3,065.00

Total Charge For Services	4,410.85
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MISCELLANEOUS REVENUES

Interest on Deposits	\$ 28,224.36
Sale of Town Property	8,899.75
Income from Trust Funds	3,163.62
Dividend—N.H.M.A. W/C Fund	787.21
Welfare Reimbursement	5.00
Penacook-Boscawen Water Precinct— B.C. Share	3,947.21

Total Miscellaneous Revenues 45,027.15

OTHER FINANCING SOURCES

Bond Shares—Sewer	\$ 5,321.96
Payment in Lieu of Taxes	24,619.75
Assessment Sewer Construction	463.96

Total Other Financing Sources 30,405.67

NON-REVENUE RECEIPTS

New Trust Funds received during year	\$ 1,150.00
Proceeds of Tax Anticipation Notes	450,000.00
Yield Tax Security Deposits	3,750.00
Town Hall Security Deposits	625.00

Total Non-Revenue Receipts 455,525.00

Total Receipts from All Sources \$1,888,034.37

Cash on Hand January 1, 1982 242,440.12

GRAND TOTAL \$2,130,474.49

PAYMENTS**GENERAL GOVERNMENT:**

Town Officers' Salaries	\$ 8,573.35
Town Officers' Expenses	32,896.19
Election and Registration Expenses	433.34
Cemeteries	3,462.79
General Government Buildings	12,018.53
Reappraisal of Property	3,011.25
Planning and Zoning	1,561.25
Legal Expenses	7,255.60
Advertising and Regional Association	3,193.02

Total General Governmental Expenses \$ 72,405.32

PUBLIC SAFETY

Police Department	\$ 84,149.85
Fire Department	26,930.06
Civil Defense	584.54

Total Public Safety Expenses	111,664.45
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HIGHWAYS, STREET, BRIDGES

Town Maintenance	\$ 59,078.07
General Highway Department Expenses	7,869.76
Town Road Aid	542.29
Highway Subsidy	19,814.87

Total Highways and Bridges Expenses	87,304.99
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SANITATION

Solid Waste Disposal	\$ 7,455.10
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Total Sanitation Expenses	7,455.10
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HEALTH

Hospitals and Ambulances	\$ 9,014.00
Animal Control	311.50
Vital Statistics	108.00

Total Health Expenses	9,433.50
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WELFARE

General Assistance	\$ 4,209.95
Old Age Assistance	4,910.57
Community Action Program	1,450.00

Total Welfare Expenses	10,570.52
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CULTURE AND RECREATION

Library	\$ 5,500.00
Parks and Recreation	4,133.03
Patriotic Purposes	200.00
Conservation Commission	25.00
Penacock Youth Center	2,500.00

Total Culture and Recreational Expenses	12,358.03
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DEBT SERVICE

Principal of Long-Term Bond & Notes	\$ 41,360.00
Interest Expense—Long-Term Bonds & Notes	4,584.68
Interest Expense—Tax Anticipation Notes	33,993.75

Total Debt Service Payments	79,938.43
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CAPITAL OUTLAY

Road Oil	\$ 7,500.00	
Total Capital Outlay		7,500.00

MISCELLANEOUS

Municipal Sewer Department	\$ 1,839.67	
FICA, Retirement & Pension Contributions	18,039.54	
Insurance	27,597.82	
Unemployment Compensation	769.43	
Total Miscellaneous Expenses		48,246.46

UNCLASSIFIED:

Payments on Tax Anticipation Notes	\$450,000.00	
Taxes bought by town	53,174.39	
Discounts, Abatements and Refunds	958.10	
Sewer—City of Concord	145,998.44	
Town Hall Security Deposits Returned	470.00	
Marriage License Fees to State	442.00	
Other Unclassified Expenses	9,109.50	
Trailer Permit Fees	\$745.00	
Yield Tax Security Deposits	4,300.00	
Motor Vehicle Fees	3,165.00	
Resident Tax Fees	899.50	
Total Unclassified Expenses		660,152.43

PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:

Payment to State a/c Dog License Fees	\$ 104.50	
Payments to State a/c 2% bond and Debt Retirement Taxes	50.00	
Taxes paid to County	97,024.00	
Payments to Precincts	41,018.00	
Payments to School Districts		
1982 Tax—\$384,049.96		
1983 Tax—\$388,237.56	772,287.52	
Total Payments to Other Governmental Divisions		910,484.02

Total Payments for all Purposes	\$2,017,513.25
Cash on Hand December 31, 1982	112,961.24

GRAND TOTAL	\$2,130,474.49
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SCHEDULE OF LONG TERM INDEBTEDNESS

Long-Term Notes Outstanding		
City of Concord	\$ 6,360.00	
Total Long-Term Notes Outstanding		\$ 6,360.00
Bonds Outstanding:		
National Shawmut Bank	\$70,000.00	
Total Bonds Outstanding		\$70,000.00
Total Long-Term Indebtedness—December 31, 1982		\$76,360.00

RECONCILIATION OF OUTSTANDING LONG-TERM INDEBTEDNESS

Outstanding Long-Term Debt—December 31, 1981		\$117,720.00
Debt Retirement During Fiscal Year:		
Long-Term Notes Paid	\$ 6,360.00	
Bonds Paid	35,000.00	
Total		41,360.00
Outstanding Long-Term Debt—December 31, 1982		\$76,360.00

1982 STATEMENT OF REVENUE SHARING FUNDS

Available Funds, January 1, 1982	\$	66.94	
Add: Revenues			
U.S. Government		13,167.00	
Interest		18.00	
Total Available Funds			\$13,251.94
Less: Expenditures			
Penacock Rescue Squad		\$4,500.00	
Road Oil		7,500.00	
Community Action Prog.		1,251.94	
Total:			\$13,251.94
Available Unobligated Funds December 31, 1982			00.00

LOANS IN ANTICIPATION OF TAXES

Amount	No.	Date	Due Date	Bank
\$450,000.00	1	3/15/82	12/31/82	Bank of N.H.

TOWN CLERK'S REPORT

January 1 through December 31, 1982

3,079 Auto Permits	\$83,919.00
229 Dog Licenses	1,069.00
41 Old Dump Stickers	10.25
712 New Dump Stickers	1,424.00
34 Marriage Licenses	442.00
6 Filing Fees	8.00
2 Bad Check Fees	10.00
 Paid to Treasurer	 \$86,882.25

VITAL STATISTICS

Births	35
Marriages	44
Deaths	88

BARBARA M. HOLMES
Town Clerk

STATEMENT OF BONDED DEBT

Showing Annual Maturities of Principal and Interest as of December 31, 1982

The principal and interest costs of these sewer bonds are shared by the State, City of Concord, Penacook Fibre, Brezner Tannery. The reimbursement schedule from the above parties is as follows:

Due Date	Prin.	Int.	Total	State (Revised)			City of Concord			Prin.
				Prin.	Int.	Total	Prin.	Int.	Total	
2/1/83	35,000.00	1,610.00	36,610.00	22,736.00	1,906.00	24,643.00	795.00	73.14	868.14	307.00
8/1/83		805.00	805.00							
2/1/84	35,000.00	805.00	35,805.00	22,736.00	953.00	23,689.00	795.00	36.57	831.57	307.00

*Town Paid First Interest Payment \$8,050.00 on August 1, 1974

STATEMENT OF LONG TERM INDEBTEDNESS

Showing Annual Maturities of Principal and Interest as of December 31, 1982
City of Concord – Town’s Share
of Cost of Construction of Water Treatment Facilities

The principal and interest costs of this issue are shared by the Fibre Company and Brezner Tannery. The reimbursement schedule is as follows:

Due Date	Prin.	Int.	Total	Prin.	Penacook Fibre		Total	Prin.
					Int.			
5/15/83	6,360.00	279.84	6,639.84	988.00	43.47		1,031.47	1,822.00
	6,360.00	279.84	6,639.84	988.00	43.47		1,031.47	1,822.00

Amount of Issue:
Date of Issue:
Principal Payment Date:
Interest Payment Dates:
Payable at National Shawmut Bank of Boston

\$350,000.00 – 4.6%
February 4, 1974
February 1
February 1, August 1

Fibre			Tannery			Recap. of Reimbursements (Rev.)			Net Actually Pd. by Town (Rev.)		
Int.	Total	Prin.	Int.	Total	Prin.	Int.	Total	Prin.	Int.	Total	

28.24	335.24	1,835.00	168.82	2,003.82	25,673.00	2,176.20	27,849.20	9,327.00	238.80	9,565.80
14.12	321.12	1,835.00	84.41	1,191.41	25,673.00	1,088.10	26,761.10	9,327.00	(283.10)*	9,043.90

Town's Share Estimated Basic Costs (Less Federal and State Grants)	\$57,500.00
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Town's Share Estimated Cost of Concord Interceptor (Less Federal and State Grants)	6,100.00 \$63,600.00
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Brezner Tannery			Recap. of Reimbursements (Rev.)			Net Actually Pd. by Town (Rev.)		
Int.	Total	Prin.	Int.	Total	Prin.	Int.	Total	
80.17	1,902.17	2,810.00	123.64	2,933.64	3,550.00	156.20	3,706.20	
80.17	1,902.17	2,810.00	123.64	2,933.64	3,550.00	156.20	3,706.20	

TAX COLLECTOR'S REPORT

Fiscal Year Ended December 31, 1982

— DR. —

Uncollected Taxes —	1982	Levies of 1981	Prior
Beginning of Fiscal Year			\$ 152.45
Property Taxes		\$190,010.57	1,620.00
Resident Taxes		4,290.00	131.04
Land Use Change Taxes		660.00	
Yield Taxes			
Special Sewer Assessment		72.77	

Taxes Committed to Collector:

Property Taxes	\$1,031,413.79
Resident Taxes	17,930.00
National Bank Stock Taxes	24.00
Land Use Change Taxes	1,400.00
Yield Taxes	10,080.49
Sewer Rents	27,451.00
Special Sewer Assessment	1,069.73

Added Taxes:

Property Taxes	2,198.18	
Resident Taxes	1,010.00	480.00

Overpayments:

a/c Property Taxes	368.81	126.83
a/c Resident Taxes	5.20	10.00
Sewer Rent	2.70	

Interest Collected on Delinquent

Property Taxes:	295.29	11,368.79
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Penalties Collected on Resident Taxes:	56.00	334.00	27.00
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TOTAL DEBITS	\$1,093,305.19	\$207,352.96	\$1,930.49
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— CR. —

Remittances to Treasurer

During Fiscal Year

Property Taxes	\$790,810.93	\$189,979.04	\$
Resident Taxes	14,445.20	3,340.00	270.00
Yield Taxes	5,166.30		
Sewer Rents	27,326.39		
Land Use Change Taxes	1,000.00	660.00	
Interest Collected During Year	295.29	11,368.79	
Penalties on Resident Taxes	56.00	334.00	27.00
Special Sewer Assessment	391.19	72.77	
National Bank Stock	24.00		

Abatements Made During Year:

Property Taxes	4,455.92	158.36	
Resident Taxes	460.00	930.00	1,260.00
Yield Taxes	207.24		131.04
Sewer Rents	127.31		

Uncollected Taxes—End of Fiscal Year:

(As Per Collector's List)

Yield Taxes	4,706.95		
Property Taxes	238,713.93		152.45
Resident Taxes	4,040.00	510.00	90.00
Special Sewer Assessment	678.54		
Land Use Change	400.00		

TOTAL CREDITS	\$1,093,305.19	\$207,352.96	\$1,930.49
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SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended December 31, 1982

— DR. —				
Tax Sales on Account of Levies of				
	1981	1980	1979	Previous Years
Balance of Unredeemed Taxes — Beginning Fiscal Year*	\$	\$46,580.52	\$28,042.88	\$ 76.60
Taxes Sold to Town During Current Fiscal Year**	53,174.39			
Interest Collected After Sale	608.46	1,519.25	3,046.81	24.34
Redemption Costs	247.80	92.40	67.95	7.55
TOTAL DEBITS	\$54,030.65	\$48,192.17	\$31,157.64	\$108.49
— CR. —				
Remittances to Treasurer During Year				
Redemptions	\$19,735.74	\$12,377.80	\$11,038.67	\$ 76.60
Interest & Costs After Sale	856.26	1,611.65	3,114.76	31.89
Unredeemed Taxes — End of Fiscal Year	33,438.65	34,202.71	17,004.21	
TOTAL CREDITS	\$54,030.65	\$48,192.17	\$31,157.64	\$108.49

*These sums represent the total of Unredeemed Taxes, as of January 1, 1983 from Tax Sales held in Previous Fiscal Years.

**Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

TREASURER'S REPORT

January 1 to December 31, 1982

Cash on Hand – January 1, 1982	\$242,440.12
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Receipts:

Marion Houston, Tax Collector	\$1,094,410.27
Barbara Holmes, Town Clerk	86,872.25
Bank of N.H. – Loans in Anticipation of Taxes	450,000.00
Receipts & Refunds from State of N.H.	132,304.14
Miscellaneous Permits	36.00
Virginia Deragon, Trailer Inspector	745.00
Interest on Deposits	28,224.36
Income From Trust Funds –	
Dividends on Cemetery Lots	3,163.62
Income From Departments	1,345.85
New Trust Funds Rec'd. Thru Year	1,150.00
Cemetery Lot Sales	7,699.75
Yield Tax Security Deposits	3,750.00
Basic Costs – Interceptor Sewer –	
City of Concord	5,321.96
Town Hall Security Deposits	625.00
Sale of Town Property	1,200.00
Dividends – NHMA W/C Fund	787.21
Welfare Department – Reimbursement	5.00
Payment in Lieu of Taxes	24,619.75
Penacook-Boscawen Water Precinct	3,947.21
Revenue Sharing Grant	13,167.00
Water Pollution a/c Sewer Const.	25,595.00
Rent of Town Property	3,065.00
TOTAL RECEIPTS	\$1,888,034.37

Total Available	\$2,130,474.49
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Less: Selectmen's Orders Paid	\$2,017,513.25
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Cash on hand, December 31, 1982	\$112,961.24
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DETAILED STATEMENT OF EXPENDITURES**TOWN OFFICERS' SALARIES**

Ricky Trombly, Selectman	\$ 986.65	
Joseph Bowes, Selectman	900.00	
David Plourde, Selectman	750.00	
Richard Hartford, Selectman	166.66	
Marian Houston, Tax Collector	3,200.00	
Patricia Knight, Treasurer	650.04	
Barbara Holmes, Town Clerk	320.00	
Robert Johnson, Moderator	75.00	
Amos Merchant, Supervisor	75.00	
Robert Kenevel, Supervisor	50.00	
Michael Capobianco, Supervisor	50.00	
Ricky Trombly, Zoning Officer (1/3)	66.67	
Joseph Bowes, Zoning Officer, (1/3)	66.67	
David Plourde, Zoning Officer (1/3)	66.66	
David Plourde, Overseer of Public Welfare	800.00	
Betsy Millard, Health Officer	200.00	
James Hoyt, Safety Code Officer	150.00	
Total		\$8,573.35

TOWN OFFICERS' EXPENSES

Virginia Deragon, Administrative Assistant	\$11,999.00	
Patricia Knight, Accountant	5,880.00	
Claire Merchant, Clerk	199.39	
Telephone	444.59	
Office Supplies & Postage	3,084.50	
Heat	809.98	
Electricity	196.62	
Rent — Equipment	420.00	
Municipal Meetings	585.16	
Town Report Printing	3,154.02	
Computerization	1,646.43	
CPA Audit	3,100.00	
Marian Houston — Advtg. & Post. Costs	1,376.50	
Total		\$32,896.19

ELECTION & REGISTRATION EXPENSES

Meals — Elections & Town Meeting	\$217.50	
Printing Ballots	95.84	
Ballot Clerks:		
Vincent Vigue	20.00	
Gloria Randlett	10.00	
Carol York	10.00	
Glenda Hill	10.00	
Della Merchant	10.00	
Nancy Vigue	20.00	
Gloria Burns	20.00	
Mary Weeks	20.00	
Total		\$433.34

CEMETERIES

Salaries	1,441.86	
Equipment — John Deere Tractor	1,827.50	
Safe	149.95	
Materials & Supplies	43.48	
Total		\$3,462.79

GENERAL GOVERNMENT BUILDINGS

Harold Hardy, Janitor	\$1,080.00	
Cooking Gas — Kenney's Fuel Service	255.79	
Telephone	62.59	
Electricity	948.21	
Heat — Mt. View Oil Co.	1,226.18	
Water	52.00	
Supplies & Materials	814.77	
Repairs & Maintenance:		
General	56.50	
Goodine Builders	6,844.49	
Tables — OUI Furniture Clearing Center	678.00	
Total		\$12,018.53

REAPPRAISAL OF PROPERTY

George Bean	\$3,011.25	
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PLANNING & ZONING

Carmen Osgood, Clerk	\$588.50	
Printing	515.30	
Legal Advertising	96.21	
Office Supplies & Postage	361.24	
Total		\$1,561.25

LEGAL EXPENSES

Upton, Sanders & Smith	\$6,243.78	
Merrimack County Registry of Deeds	202.90	
Monitor Publishing Co.	631.05	
Union Leader Corp.	164.87	
Barbara Holmes, Town Clerk	13.00	
Total		\$7,255.60

ADVERTISING & REGIONAL ASSOCIATIONS

Central NH Regional Plan. Comm.	\$2,582.00	
NH Ass'n. of Assessing Officials	20.00	
NH Municipal Association	591.02	
Total		\$3,193.02

FIRE DEPARTMENT

Salaries	\$7,340.00	
Electricity	1,274.83	
Telephone	1,717.09	
Heat	6,105.29	
Water	32.00	

Radio Maintenance	765.61	
Truck Maintenance & Gas	2,747.51	
Building Maintenance & Supplies	344.70	
Schools & Training	414.70	
Dues & Dispatch	3,021.00	
Turn Out Gear	496.00	
Hose and Breathing Unit	2,551.80	
Forestry	119.53	
Total		\$26,930.06

POLICE DEPARTMENT**Salaries:**

Carl Russell	\$17,554.74	
Brian Estee	16,142.59	
A. Eric Phelps, Jr.	12,249.23	
Mark Pepler	2,572.66	
Mark Sambataro	9,034.00	
Vernon Merchant, Crossing Guard	1,423.92	
Bruce Battye	351.00	
Frank Gray	63.00	
Sandra Loughery, Clerk	2,984.10	
Carol York, Clerk	1,865.12	
Cruiser Operating Expense	6,375.06	
Radio Expense	333.66	
Training and Dues	522.69	
Photography	209.10	
Telephone	2,850.66	
Uniform Expense	522.14	
Office Expense	1,273.41	
Equipment	685.63	
Building Maintenance	1,958.17	
County Dispatch	5,178.97	
Total		\$84,149.85

CIVIL DEFENSE

Telephone	\$187.20	
Gas — Kenney's Fuel Service	91.29	
Repairs & Maintenance	306.05	
Total		\$584.54

HIGHWAYS, STREETS & BRIDGES

TRA	\$542.29	
Street Lighting	6,762.21	
Town Maintenance	59,078.07	
Sidewalk Maintenance	416.30	
Care of Trees — W. M. Cook & Son	691.25	
Highway Subsidy	19,814.87	
Total		\$87,304.99

SANITATION

Solid Waste Disposal		
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Salaries	\$6,005.10	
Fire Replacement	1,450.00	
		\$7,455.10

HEALTH

Visiting Nurse Ass'n.	\$4,514.00	
Penacook Rescue Squad	4,500.00	
Maintenance of Sewer Line	1,839.67	
City of Concord – Basic Sewer Costs	145,998.44	
Animal Control	311.50	
Vital Statistics – Barbara Holmes	108.00	
Total		\$157,271.61

WELFARE

General Assistance	\$4,209.95	
Old Age Assistance	4,910.57	
Community Action Program	1,450.00	
Total		\$10,570.52

LIBRARY		\$5,500.00
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PARKS & RECREATION

Glenda MacNeil, Director	\$1,350.00	
Sharmon Cassavaugh, Aide	900.00	
Workshop	14.00	
Rental – Sanitary Unit – M. R. Colby	275.00	
Supplies & Materials	722.23	
Door – Steenbeke & Sons	134.70	
Mowing – John F. Supry, Jr.	650.00	
Telephone	87.10	
Total		\$4,133.03

Old Home Day		\$200.00
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Penacook Community Youth Center		\$2,500.00
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CONSERVATION COMMISSION

Meetings		25.00
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DEBT SERVICE

Payment on Bonds – Nat'l. Shawmut Bank	\$35,000.00	
Payment on Note – City of Concord	6,360.00	
Payment – Tax Anticipation Note – Bank of N.H.	450,000.00	
Total		\$491,360.00
Interest on Bonds – Nat'l. Shawmut Bank	4,025.00	
Interest on Note – City of Concord	559.68	
Interest on Short-Term Note – Bank of N.H.	33,993.75	
Total		\$38,578.43

CAPITAL IMPROVEMENT

Road Oil – Town Roads	\$7,500.00
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MISCELLANEOUS

Penacook-Boscawen Water Precinct	\$41,018.00	
N.H. Retirement System	11,430.12	
State of N.H. – Social Security	6,609.42	
N.H. Municipal Ass'n. – Unemp. Comp.	769.43	
Total		\$59,826.97

INSURANCE

NH Municipal Ass'n. – Workmen's Comp.	\$5,158.79	
Blue Cross-Blue Shield	10,900.16	
The Rowley Agency, Inc.	10,486.87	
Floyd Lewis Agency, Inc.	1,052.00	
Total		\$27,597.82

Merrimack Valley School District:	\$772,287.52
1982 – \$384,049.96	
1983 – 388,237.56	

Merrimack County Treasurer	97,024.00
Taxes Bought By Town	53,174.39
State of N.H. – Marriage License Fees	442.00
Bond and Debt Retirement Tax	50.00
Discounts, Refunds, Abatements	958.10
Town Hall Security Deposits	470.00
Trailer Permit Fees – Virginia Deragon	745.00

YIELD TAX BONDS RETURNED:

James Roberts	\$604.88
TIMCO	30.02
Lorden Lumber	45.19
Leon Richard	81.02

MARIAN HOUSTON, TAX COLLECTOR, ON ACCOUNT OF:

James Roberts	\$895.12	
G. Ritchie White	350.00	
Pittsfield Box and Lumber	969.98	
Hammond	250.00	
Lorden Lumber	954.81	
Leon Richard	118.98	
Total		\$4,300.00

Dog License Fees to State	\$104.50
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Motor Vehicle Fees – Barbara Holmes, Town Clerk	\$3,165.00
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Resident Tax Fees – Marian Houston, Tax Collector	\$899.50
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Total Expenditures for 1982	\$2,017,513.25
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REPORT OF THE TRUSTEES OF TRUST FUNDS

In April 1982 we received a letter from the Department of Revenue Administration advising that a 48 year old trust fund carried as Cemetery Lot Sales was illegal and further stating that sale of Town property is revenue to the general fund and belongs in the custody of the Town Treasurer.

This fund was started in 1934 and as lots were sold at Pine Grove Cemetery the monies were deposited in a savings account. At the 1944 Town Meeting it was voted that the interest on this account be spent for fences, roads, expansion, etc. at Pine Grove Cemetery, any extra income to be spent on other cemeteries. In 1955, 80 shares of George Putnam Fund stock were purchased with money held in the savings account as an added investment. Subsequent funds from the sale of lots were added to the savings account and the interest left to accrue, while the declared dividends on the Putnam stock have been paid annually to the Town. In the late 1960s the price of cemetery lots increased and a portion of the amount charged was to create a perpetual care trust in the name of the owner and an amount was held as the lot sale.

The Trustees met with the Selectmen and strongly recommended that they check with the Department of Revenue Administration to see if these funds could be retained until 1983 Town Meeting. This was done and the Department of Revenue Administration advised that towns cannot hold a trust fund but can establish a Capital Reserve for cemetery improvements.

In June a tractor/mower was purchased for cemetery use. The amount of \$1,827.50 was paid from the accrued interest in the savings account.

In August the Selectmen requested that the funds still held be turned over to the Town as mandated by the Department of Revenue Administration as the Town would not be able to get the tax rate set until they had been received. The balance of the savings account, including new funds received in 1982 and the accrued interest for 1982 (total \$7,049.75), was turned over to the Selectmen and we started negotiating sale of the stock.

As discussed with the Selectmen, the Trustees were in support of establishing a Capital Reserve fund and having the monies from the Cemetery Lot Sales account used for this purpose. However, as all monies were turned over to the Town, it is now necessary to raise new funds if the townspeople desire to have funds available for large cemetery improvements in the future and not have to raise them each time from tax dollars. (See Warrant Article 24). The sum of \$5,000 to be put into Capital Reserve represents an amount in the vicinity of the principal balance on hand (\$5432) at the time of payment to the Town, the accrued interest remaining a credit to the general fund.

Our community has taken pride in the care of the cemeteries. Let us continue to remember those who can no longer represent themselves.

ALICE M. KINGSBURY
DORIS C. SILVER
HENRIETTA I. KENNEY
Trustees of Trust Funds

REPORT OF TRUSTEES

Date of Creation	Name of Fund	Purpose	How Invested	Balance Beg. of Year	New Funds
CEMETERY FUNDS					
1954	Common Fund No. 1	Perpetual care	46 shs. Mass. Investors Trust	\$ 513.50	\$
1980	Common Fund No. 2	Perpetual care	*NHSB	6,469.00	
1910	John E. Rines	Perpetual care	*NHSB	1,045.19	
Various	Various	Perpetual care	NHSB	7,937.50	
1971	Uninvested Cap. Gain (Com. Fd. #1)	Perpetual care	NHSB	245.11	
1934	Cemetery Lot Sales	Town/Pine Grove Cemetery	NHSB	4,238.00	100.00
1955	Cemetery Lot Sales	Town/Pine Grove Cemetery	80 shs. George Putnam Fund	1,052.00	
TOTAL A/C CEMETERY FUNDS				\$21,500.30	\$100.00
LIBRARY FUNDS					
1916	Mrs. John Kimball		United Fed. S&L	\$ 100.00	
1925	Harry K. White		*United Fed. S&L	2,000.00	
1928	Martha Knowles		*NHSB	9,559.89	
1940	Frank L. Gerrish		*United Fed. S&L	4,000.00	
1946	Lizzie Choate		*United Fed. S&L	920.00	
1947	Willis G. Buxton		*United Fed. S&L	1,000.00	
1948	Martha Buxton		*United Fed. S&L	1,000.00	
1962	Mary K. Colby		*NHSB	500.00	
1971	Isabelle Grimes		*NHSB	1,000.00	
1981	Harold Holmes		*NHSB	5,000.00	
TOTAL A/C LIBRARY FUNDS				\$25,079.89	
CAPITAL RESERVE FUND					
1955	Town of Boscawen	Sewer Fund	United Fed. S&L	\$ 725.00	
TOTAL A/C CAPITAL RESERVE FUND				\$ 725.00	
MERRIMACK VALLEY SCHOOL DISTRICT					
1973	Tuttle Fund	f/b/o Bosc. Sch.	NHSB	\$ 1,223.95	
TOTAL A/C SCHOOL DISTRICT				\$ 1,223.95	
GRAND TOTALS				\$48,529.14	\$100.00

* Term Account Savings Certificates

+ 6/21/82 – Purchase tractor/mower for Highway Dept. f.b.o. cemeteries

† 10/12/82 – Paid to Town (General Fund) as mandated by Dept. of Revenue
Administration.

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

OF TRUST FUNDS

PRINCIPAL		INCOME				
Gains or (Losses)	Capital Gain Dividend	Balance End of Year	Balance Beg of Year	Amount	Expended	Balance End of Year
\$	\$	\$ 513.50	\$	\$ 25.90	\$ 25.90	\$
		6,469.00	690.96	535.50	690.96	535.50
		1,045.19	85.45	85.74	85.45	85.74
		7,937.50	439.41	457.29	439.41	457.29
	38.46	283.57	122.10	20.96		143.06
(\$4,380.00)	42.00		4,123.29	373.96	1,827.50+	
					2,669.75†	
		1,052.00		94.40	94.40	
(\$4,380.00)†	\$80.46	\$17,300.76	\$5,461.21	\$1,593.75	\$5,833.37	\$1,221.59
		\$ 100.00	\$ 5.76	\$ 5.76	\$ 5.76	\$ 5.76
		2,000.00	164.00	163.66	164.00	163.66
		9,559.89	781.62	784.19	781.62	784.19
		4,000.00	328.01	327.32	328.01	327.32
		920.00	64.34	65.20	64.34	65.20
		1,000.00	82.00	81.83	82.00	81.83
		1,000.00	82.00	81.83	82.00	81.83
		500.00	35.43	45.60	35.43	45.60
		1,000.00	81.76	82.03	81.76	82.03
		5,000.00	293.01	648.51	293.01	648.51
		\$25,079.89	\$1,917.93	\$2,285.93	\$1,917.93	\$2,285.93
		\$ 725.00	\$1,783.37	\$ 143.85		\$1,927.22
		\$ 725.00	\$1,783.37	\$ 143.85		\$1,927.22
		\$ 1,223.95	\$ 76.94	\$ 70.65	\$ 76.94	\$ 70.65
		\$ 1,223.95	\$ 76.94	\$ 70.65	\$ 76.94	\$ 70.65
(\$4,380.00)†	\$80.46	\$44,329.60	\$9,239.45	\$4,094.18	\$7,828.24	\$5,505.39

ALICE M. KINGSBURY
DORIS C. SILVER
HENRIETTA I. KENNEY
Trustees of Trust Funds

BOSCAWEN PUBLIC LIBRARIES

The Boscawen Public Libraries are continuing to grow and expand. Our circulation figures for the libraries this year increased to 7,721. This is 2,500 more than 1981. Our librarians, Mrs. Alma Dean and Mrs. Bonnie John, continue to make our libraries a valuable resource to our community.

We have been able to purchase 305 new books this year. These additions to our libraries cover a variety of topics and there is something for everyone at our libraries.

The Libraries' hours are posted below. Please try to stop in sometime to see the new books we have.

NORMA L. HEINZ
Chairman Library Trustees

LIBRARY HOURS

Main Library	Tuesday 2:30-5:00 Thursday 2:30-5:00 6:30-8:00
Branch Library	Monday 3:00-5:00 Wednesday 3:00-5:00 7:00-8:00

LIBRARY TRUSTEES

BUDGET FOR 1983

	1982	1983
Salaries	\$2,900.00	\$2,900.00
Social Security	180.50	180.50
Unemployment Security	50.00	50.00
Electricity	400.00	400.00
Oil	900.00	900.00
Insurance (Workmens' Comp.)	200.00	200.00
Treasurer's Bond	15.00	15.00
Trustees Association	24.00	24.00
Torrent Co. (For Oil)	200.00	200.00
Treasurer's Expenses	30.00	30.00
Maintenance & Misc.	200.00	200.00
Books	1,000.00	1,000.00
Totals:	\$6,099.50	\$6,099.00
	- 599.50*	- 599.00*
	\$5,500.00	\$5,500.00

* Adjusted amount due to surplus

BOSCAWEN PUBLIC LIBRARY ANNUAL REPORT

Balance 1/1/82	\$1,786.91
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GENERAL FUND INCOME

Balance 1/1/82	\$1,592.78	
Interest	166.50	
Kimball Trust	150.00	
Buxton Trusts	164.00	
Holmes Trust	293.01	
Town	4,500.00	
		\$6,866.29

GENERAL FUND EXPENDITURES

Salaries	\$2,529.35	
HEW	370.03	
Unemployment	27.92	
Electricity	435.69	
Oil	740.10	
Workman's Comp.	148.00	
Treasurer's Bond	15.00	
Trustees Association	24.00	
Treasurer's Expense	27.75	
Water	15.00	
Maintenance — miscellaneous	431.32	
		\$4,764.16

Balance 1/1/83	\$2,102.13
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BOOK ACCOUNT INCOME

Balance 1/1/82	\$	
Town	1,000.00	
Martha Knowles Trust	781.62	
Mary K. Colby Trust	35.43	
Harry K. White Trust	164.00	
Lizzie Choate Trust	64.34	
Mrs. John Kimball	5.76	
Thornton Trust	100.00	
Sallie Card	150.00	
Fines, sale of books	32.67	
		\$2,333.82

Expenditures	\$2,333.82
Balance 1/1/83	0

GERRISH ACCOUNT

Balance 1/1/82	\$194.13	
Frank L. Gerrish Trust	328.01	
	522.14	
Expenditures		522.14
Balance 1/1/83		0

GRIMES ACCOUNT

Balance 1/1/82	\$	
Isabel Grimes Trust	81.76	
Expenditures	4.99	
		\$76.77

FLOOR ACCOUNT (SAVINGS)

Balance 1/1/82	\$105.72	
Interest	5.66	
Balance 1/1/83		\$111.38

LESSARD SAVINGS ACCOUNT

Balance 1/1/82	\$37.71	
Interest	2.16	
Balance 1/1/83		\$38.87

GERRISH SAVINGS ACCOUNT

Balance 1/1/82	\$46.98	
Interest	2.69	
Balance 1/1/83		\$49.67

HIGHWAY DEPARTMENT

1983 BUDGET

	1982	1983
I. HIGHWAYS & BRIDGES		
Town Maintenance—Summer & Winter		
A. Salaries		
1. Road Agent	\$ 9,063.60	\$ 9,875.00
2. Employee #1	12,877.62	13,500.00
Employee #2	12,877.62	13,500.00
Employee #3	11,227.68	11,900.00
3. Part-time help	7,500.00	7,500.00
4. Overtime	3,500.00	4,200.00
Total:	\$57,046.52	\$60,475.00
Less one man charged to Water Dept.	- 12,877.62	- 13,500.00
Less cost charged to landfill	- 6,438.81	- 2,700.00
Total:	\$37,730.09	\$44,275.00
II. MAINTENANCE—SUMMER & WINTER		
A. Gasoline	\$ 3,800.00	\$ 3,800.00
B. Utilities:		
1. Fuel for Town Shed	1,000.00	1,000.00
2. Lights	550.00	550.00
3. Telephone	150.00	200.00
C. Salt	6,000.00	6,200.00
D. Materials & Supplies:		
1. Road Oil	5,000.00	5,000.00*
2. Cold Patch	1,500.00	1,500.00
3. Street Signs	200.00	200.00
E. Chainsaw	375.00	-0-
III. EQUIPMENT MAINTENANCE		
A. Loader		
1. Diesel Fuel	\$ 3,500.00	\$ 4,100.00
2. Repairs	2,000.00	5,000.00
B. Plows		
1. Repairs	600.00	600.00
C. Trucks & Other Equipment:		
1. Repairs on highway equipment	3,500.00	4,000.00
2. Tires (3)	-0-	450.00
D. New Construction	\$10,109.99	\$ 8,600.00**
TOTAL BUDGET	\$76,015.08	\$85,475.00

* A warrant article for \$7,500 for an additional amount of road oil will be requested by the Town with use of Revenue Sharing Funds.

** This amount is reimbursable through State Highway Funds.

Also additional Highway Subsidy Funds in the amount of \$13,359.31 will be received by the Town for Class IV and V highways.

FIRE DEPARTMENT REPORT

In 1982, the Boscawen Fire Department responded to 134 calls; this is a decrease of 2 calls over last year. Chimney fires are down again from last year.

The Department is still maintaining its ongoing training programs at Fitzwilliam's Drill Yard, Capital Area Compact and Lakes Regional Mutual Aid Association.

For the year, 1983, we the Fire Department are asking the residents of Boscawen, to approve the purchase of 1000-1000 combination pumper-tanker fire truck. This piece of apparatus will replace three pieces.

1. One tanker 1952, that has been out of service for over a year now. Because of unobtainable mechanical parts, and will not pass N. H. State inspection.
2. Another tanker 1969 that has 110,044 miles (was a State of N.H. second hand chassis). In short, just getting tired. The Fire Dept. has had the tank approximately 20 years, prior to that was an oil tanker; tank has been patched; is now getting very thin from rusting inside.
3. Third piece is 1951 pumper, 500 g.p.m., here again age is a major factor, as far as replacement of or obtaining parts for any major repairs.

The truck committee and I feel these three pieces should be replaced so as to save money from any major repairs, and, still be able to get a fair price for these pieces before we do have any major breakdowns.

We are bringing this to your attention so we can still give you the fire protection you expect and will have from your Fire Department.

I would like to take this opportunity to thank all fire personnel for their cooperation and effort during the past year.

If at any time you have any fire-related problems, please do not hesitate to call us.

Respectfully submitted,

ROLAND D. BARTLETT
Fire Chief

FIRE PHONE (1) 225-3355
796-2222

FIRE DEPARTMENT**1983 BUDGET**

	1982	1983
Utilities:		
Electric	\$ 1,069.00	\$ 1,200.00
Telephone	1,544.00	1,600.00
Heat	6,000.00	6,000.00
Radio Maintenance	600.00	700.00
Truck Maintenance & Gas	3,000.00	3,000.00
Training	400.00	500.00
Building Maintenance & Supplies	250.00	250.00
Assn. Dues & Dispatch	3,006.00	3,600.00
Turn-Out Gear Maintenance	1,000.00	3,400.00
Salaries (41 men)	7,190.00	7,190.00
Forestry	500.00	500.00
TOTAL OPERATING BUDGET:	\$24,559.00	\$27,940.00
Equipment: 1983		
Regulator		(1,200.00)
Air Pack		(950.00)
Replacement Pager		(350.00)
Total Equipment:	2,154.00	2,500.00
TOTAL BUDGET:	\$26,713.00	\$30,440.00

BOSCAWEN POLICE DEPARTMENT

Chief's Message

1982 was a year of significant change for the Boscawen Police Department due to the resignation of several employees. The dates of effective resignations are as follows:

Chief Carl D. Russell	November 18, 1982
Sergeant Mark R. Pepler	February 19, 1982
Officer Eric Phelps.	October 23, 1982
Sandra L. Loughery, Police Clerk	August 13, 1982
Spec. Officer George R. Taylor	December 31, 1982
Spec. Officer Carl S. Glover.	January 31, 1982
Spec. Officer Frank C. Gray	December 31, 1982

In April, Officer Mark E. Sambataro was hired to fill the vacancy left by Mark R. Pepler. Mark Sambataro comes from Salem, New Hampshire and has an Associate's Degree in Criminal Justice from Northern Essex Community. Mark also graduated from the New Hampshire Police Academy in June 1982.

Carol York was hired in August 1982 to replace Sandra L. Loughery as police clerk. Officer Brian P. Estee was promoted to Sergeant in October and appointed Chief of Police in December to fill the vacancy left by Carl D. Russell.

The resignations have reduced the manpower of the Police Department, and we have been working at a hectic pace over the past few months. I anticipate hiring a third full-time officer in the near future which should help return operations to normal. However, in order to be effective and successful in maintaining the level of service provided in the past, the Police Department needs the continued support of the citizens. I look forward to your support for the upcoming year 1983.

Sincerely,

BRIAN P. ESTEE
Chief of Police

POLICE DEPARTMENT

1983 BUDGET

	1982	1983
Chief's Salary	\$18,630.00	\$15,700.00
Patrolmen Salaries:		
*A. Officer Sambataro	14,026.80	11,700.00
**B. Second Patrolman	12,542.29	12,500.00
C. Third Patrolman position to be deleted from budget	12,161.75	-0-
Part-Time & Overtime	4,100.00	5,875.00
A. Crossing Guard (7% raise for 1983)	(1,470.00)	(1,575.00)
B. Holiday Pay	(1,140.00)	(1,300.00)
C. Overtime	(1,490.00)	(3,000.00)
Cruiser Operating Expense	6,000.00	6,000.00
Radio Equipment Expense	400.00	400.00
Training & Dues	200.00	200.00
Photography	200.00	200.00
Telephone	3,100.00	2,600.00
Uniform Expense	500.00	500.00
Office Expense	900.00	1,000.00
Equipment	500.00	500.00
Building Maintenance	1,200.00	1,400.00
Police Clerk (\$4.30/hr. for 20 hr./wk.) 52 weeks	4,704.00	4,472.00
County Dispatch	5,179.00	5,179.00
TOTAL	\$84,343.84	\$68,226.00

* 2nd step for patrolman

** Suggested salary for 2nd patrolman with experience at 3rd step

REPORT OF TOWN FOREST FIRE WARDENS AND STATE FOREST RANGER

Forest fire prevention, our business, your business, good business! This slogan has been the motto of the N. H. Division of Forests and Lands, Forest Fire Service since 1909 when the first forest fire laws were passed by the Legislature.

These laws set in place a cooperative forest fire protection program of State and local forest fire personnel that has, in the past 75 years, established New Hampshire as a leader in forest fire prevention and control. Our annual acreage loss to forest fires of one-half acre per fire is the best in the nation. This fire record has come about through the cooperative efforts of our state/town forest fire protection program. The state provides detection of fires, training for local forest fire wardens, low cost forest fire suppression equipment to local fire departments, and technical advice at the fire ground. Local governments provide the volunteer fire fighters who are appointed as wardens and deputy wardens and who respond quickly to suppress reported forest fires.

This program has resulted in a steady decline in annual acres lost to forest fires since 1910 when the average fire burned 33 acres compared to the modern day loss of one-half acre per fire.

Only by the continued cooperation of the State/towns and our entire citizenry can this record be maintained.

1982 STATISTICS

	State	District	City/Town
No. of Fires	391	24	
No. of Acres	161¾	10½	

RICHARD S. CHASE
Forest Ranger

REPORT OF HEALTH OFFICER

The Health Officer is mandated by RSA 128 to enforce the public health laws and regulations and shall investigate as required by the Division of Public Health. He is recommended to the position by the Selectmen, but is appointed by the Director of Public Health. There is a wide spectrum of duties for which the Health Officer is responsible. Everything from checking and correcting leaky septic systems, inspecting foster homes, daycare centers, food services, to investigating rabid animals and the use of lead paints.

This past year has been very busy, both on a local level and State level. On the State level a series of seminars were held on various subjects ranging from dump inspections to legal problems. Also a New Hampshire Health Officers Association was established and elected Boscawen's Health Officer as Vice President.

At the local level, we have been establishing a food inspection procedure and answering the many calls and problems.

14	Septic
3	Foster home inspection
3	Garbage and Dump complaints
3	Open Wells
3	Rodent problems
4	Water onto Public roads
2	Leaky roofs
2	Calls from the State: Removal of brownies and Tylenol
36	TOTAL

The above 36 problems required several follow-up calls to resolve the problems. More is being handled on a local level, because of State cutbacks.

If you have or know of a problem or question, please feel free to call.

ELIZABETH MILLARD
Health Officer

OVERSEER'S REPORT

January 1 to December 31, 1982

The only category that decreased this year was the court-ordered cases as the "Welfare Monthly Caseload Breakdown" indicates. The Town's welfare cases have increased with shelter and utilities being the largest areas of expenditures. Inexpensive housing is non-existent in Boscawen, and the cost of utilities continues to rise.

Unemployment and physical disability were the major conditions that increased the Town's direct aid expenditures. There were, however, a number of family tragedies that could not have been foreseen and required the Town's aid which was given.

Since the total welfare expenditures greatly exceeded the budgeted amount, I am asking the Town to increase this budget by \$2,000 for 1983. The caseload could increase next year as could the cost of goods and services which would again create havoc with the welfare budget. The situation in 1983 is not very clear, but it is my opinion we can assume the same economic conditions will continue or worsen in regards to mandated expenditures for old age assistance, aid to the disabled and aid to dependent children. The authorized direct aid portion of the welfare budget represents:

\$160.37 average per client expenditure without court-ordered expenses
 \$188.68 average per client expenditure with court-ordered expenses
 \$334.11 average per month expenditure without court-ordered expenses
 \$408.82 average per month expenditure with court-ordered expenses

Actual Direct Aid:	\$4,723.00
Old-Age Assistance:	4,911.00
Total:	\$9,634.00
Welfare Budget:	\$8,000.00
Overspent:	\$1,634.00

DAVID R. PLOURDE
 (Overseer of the Poor)
 Welfare Officer

AUTHORIZED WELFARE EXPENDITURES 1982

	Shelter	Sustenance	Utilities	Court Ordered	Misc.	Total
January	\$183.00	\$ 25.00	\$ 111.00	\$	\$	\$ 319.00
February	175.00		248.07 ¹		20.00	443.07
March	150.00	35.00				185.00
April	150.00	50			75.00	275.00
May			72.61	896.53		969.14
June						
July	175.00	35.00			472.35 ²	682.35
August			100.00			100.00
September			248.37			248.37
October						
November	680.00	95.00	482.52		80.00	1,337.52
December	250.50	70.00			25.94	346.44
TOTAL	\$1,763.50	\$310.00	\$1,262.57	\$896.53	\$673.29	\$4,905.89

¹ Reimbursed by client

² Workfare program: This sum represents salary at minimum wage for three weeks and a couple of days—work performed in the Highway Department.

WELFARE MONTHLY CASELOAD BREAKDOWN

	Helped	Refused	Court Ordered	Did Not File*
January	3			
February	2			
March	2			
April	3	3		1
May	1	1	1	2
June		1		
July	1			
August	1			
September	1			
October				
November	7	2		1
December	4	1		
TOTAL	25	8	1	4

*Represents those clients who fail to complete initial forms or refuse for whatever reasons aid offered.

PARKS AND RECREATION COMMITTEE

During 1982, the major expenditure of town recreation funds was for the summer program for town youngsters at the new park. Glenda MacNeil was the new director. She conducted a varied program including field trips that was greatly enjoyed by the youngsters. We would surely encourage more parents to have their children take part in the 1983 activities.

A chain link fence and grass seeding was done along the river bank near the upper picnic area. The wooden outfield fence was repaired in the fall where several sections had fallen. Thanks to the Bert Vorrone Memorial Fund, several windows and a front door were purchased to begin the improvement of the former Dorval house for use as a center of some park activities.

The construction of a soccer field and boat landing was begun at the south end of the park under the direction of the Boscawen Athletic Association. This major project involved donations of time and use of large pieces of construction equipment from several town residents as well as an informal arrangement to use a bit of Edgar Crete's land.

During the coming year, we hope to see the soccer field seeded, maintenance of the other fields improved and more progress in improving the park house.

THOMAS DANKO
Chairman

CONCORD REGIONAL VISITING NURSE ASSOCIATION

The Concord Regional Visiting Nurse Association, Inc. continued to service Boscawen for this past year. In the Home Care program, service is provided under a physician's plan of treatment to patients who are essentially homebound with diagnosed illness. This service is rendered by health professionals (Registered Nurses, Physical Therapist, Occupational Therapist, Speech Therapist, Nutritionist) and paraprofessionals, (Homemaker/Home Health Aides, Health Assistants) according to the patient's and family's needs. Hospice care is provided to patients in the last six months of terminal illness. The Health Promotion program has services (child health, family planning, screening) that are provided to low income/high risk patients and families in group settings, such as clinic and screening sites.

Health Education and Instruction is part of each home visit or clinic visit.

Anyone in Boscawen may request agency service—patient, doctor, health facility, pastor, friend or neighbor. Patients are also referred by other agencies. All requests are answered, but continuing home care can be provided only with a physician's orders.

A call to the Concord Regional Visiting Nurse Association, Inc., (224-4093) between the hours of 8 a.m. and 9 p.m., seven days a week, is all that is necessary to start services or make inquiries. Hospice staff are on call (224-4093) 9 p.m. to 8 a.m.

Federal regulation specify a charge is applicable to all visits. Fees are scaled for those unable to pay the charge if that person has no other funding source available. However, for fee scaling, federal regulations require a financial statement be completed and a fee may be appropriate for which the patient will be responsible. Town monies subsidize those visits that are scaled or that no fee is collectible.

This Agency is accredited by National League for Nursing and American Public Health Association; Certified for Medicare and is a member agency of Community Health Care Association and United Way of Greater Concord.

Visits made during the year beginning October 1, 1982 to September 30, 1982 were:

	No. of Clients	Visits
Home Care	32	403
Health Promotion	47	149

BOSCAWEN TOWN MEETING

March 9, 1982

The annual Town meeting was called to order at 10:00 a.m. by the Moderator who read the warrant and declared the polls open until 6:00 p.m.

Selectman Ricky Trombly moved that Articles two through 15 be delayed until after the ballots were Counted.

Ballot clerks were: Della Merchant, Glenda Hill, Carol York and Gloria Randlett.

Polls closed at 6:00 p.m. Votes were counted, and the results were:

Selectman:	David R. Plourde	249
Town Clerk:	Barbara M. Holmes	342
Treasurer:	Patricia C. Knight	331
Moderator:	Robert L. Johnson	99
Auditors:	Paulene Preve	10
	T. Lorraine Sacco	11
Trustees of Trust Funds:	Henrietta Kenney	316
Trustees of Library Funds:	Joseph B. Bowes	269
	Lucile Carlson	277
Supervisor of Checklist:	Michael A. Capobianco	302
Total Ballots Cast:	354	

The meeting was called to order at 7:35 p.m. by Robert Johnson, Moderator, who gave a report of the balloting.

Official Weighers: Mr. Richard Hartford made a motion that the present incumbents be re-elected. The motion was seconded and carried.

Surveyors of Wood and Lumber: Mr. Richard Hartford made a motion that the present incumbents be re-elected. The motion was seconded by Mr. Richard Sweatt. The Moderator noted that Mr. Arthur E. Bartlett was deceased therefore would Mr. Hartford wish to suggest someone to fill the vacancy. Roger W. Sanborn nominated Mr. Fred Egounis to fill that position. The motion was seconded and carried.

Fence Viewers: Mr. Richard Hartford made a motion that the present incumbents be re-elected. The motion was seconded. Mr. Ernest Cummings declined re-election. The motion carried with Robert Kenevel and James Steenbeke, Jr. as the official Fence Viewers.

ARTICLE 2: To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

Richard Sweatt made a motion to accept Article 2 deleting the Police Department's Budget from this article and voting on it as a separate item. Mr. Ernest Cummings seconded the motion. The amendment was voted on and rejected. By voice vote of 61 votes for the amendment and 69 against the amendment, Article 2 was accepted as read. Much discussion was held. Budget accepted as posted in the amount of \$461,667.30.

ARTICLE 3: To see if the Town will vote to appropriate four thousand five hundred dollars (\$4,500) to help support the Penacook Rescue Squad for its emergency medical services and rescue operation for the Town and authorize the withdrawal of the amount required for this purpose from the Federal Revenue Sharing Fund.

Mr. Richard Hartford made a motion that the article be accepted as read. It was seconded and the motion carried.

ARTICLE 4: To see if the Town will vote to appropriate seven thousand five hundred dollars (\$7,500) for road oil in order to maintain Town roads that have been previously rebuilt and authorize the withdrawal of the amount required for this purpose from the Federal Revenue Sharing Fund.

Mr. William Harman made a motion to accept the article as read. Mr. Hartford seconded the motion. Discussion was held. The motion was carried.

ARTICLE 5: To see if the Town will vote to appropriate one thousand four hundred fifty dollars (\$1,450) for services to low-income residents of Boscawen through the Concord Area Center, Community Action Program, Belknap-Merrimack Counties, Inc. and authorize the withdrawal of the amount required for this purpose from the Federal Revenue Sharing Fund.

Mr. Fred Supry made a motion that Article 5 be accepted as read. Mrs. Maggie O'Keefe seconded the motion. Discussion was held. The motion carried.

ARTICLE 6: To see if the Town will vote to raise and appropriate a sum not to exceed \$4,514 to the Concord Regional Visiting Nursing Association.

Mr. William Harman made a motion that this article be accepted. It was seconded. Discussion was held and the motion carried.

ARTICLE 7: To see if the Town will vote to authorize the Conservation Commission to manage the Town forest pursuant to the provision of RSA 31:112 (II) and direct that all proceeds accruing from the management of the Town Forest be placed in a conservation fund to be managed by said Commission and utilized for the management of the Town forest. If the income from the Town forest exceed \$4,000 in any fiscal year, the Conservation Commission shall recommend to the Selectmen whether such excess over \$4,000 is necessary for maintenance of the Town forests, and the Selectmen shall determine whether such excess over \$4,000 shall be expended for maintenance of the Town forest or whether such excess over \$4,000 shall be returned to the general fund. The Commission shall prepare an annual report describing their activities and making recommendations for the forthcoming year. Also, to see if the Town's forest Committee will be extended for another year.

Mr. Lester Benoit made a motion to accept this article as read. Mr. Ricky A.

Trombly made a motion to amend this article to read as follows: To see if the Town will vote to authorize the Conservation Commission to manage the Town forest pursuant to the provisions of RSA 31:112 (II) and direct that proceeds accruing from the management of the Town forest be placed in a forest management fund to be managed by said Commission subject to approval of the Selectmen and utilized for the management of the Town forest. Such proceeds shall revert to the general fund to the extent that they exceed \$4,000. The Commission shall prepare an annual report describing their activities and making recommendations for the forthcoming year. Also, to see if the Town Forest Committee will be extended for another year. Ellie Fife seconded the motion and was carried.

ARTICLE 8: To see if the Town will vote to empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town until the taxes are paid to the Treasurer.

Mr. Charles Brown moved that the motion be accepted and was seconded. Discussion was held. Motion carried.

ARTICLE 9: To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the Town in default of Redemption from the Tax Sale and such sale to be at public auction with the Selectmen reserving the right to accept or reject any or all bids.

Mr. Dan Carey made a motion that the article be accepted as read and was seconded. Discussion held. Motion carried.

ARTICLE 10: To see if the Town will vote to authorize the Selectmen to make application for and to accept and to expend on behalf of the Town any and all advances, grants, or other funds for Town purposes which may now or hereinafter be forthcoming from the U.S.A. or the State of New Hampshire or any Federal or State Agency.

Mr. William Harman made a motion that the article be accepted as read and was seconded. Discussion held. Motion carried.

ARTICLE 11: To see if the Town will vote to authorize the Selectmen to accept and to expend on behalf of the Town private gifts and contributions for Town purposes.

Glenda Hill made a motion that Article 11 be accepted as read and was seconded. Motion carried.

ARTICLE 12: To see if the Town will vote to raise and appropriate a sum not to exceed \$200 for the purpose of installing a permanent electrical hookup at the Junction of 3 & 4 to be used for the lighting of the Town Christmas tree, donated by the Daniel Webster Area Sno-Beeperers. (By Petition)

Glenda Hill made a motion that this article be accepted as read. Carl Russell seconded the motion. Dorothy Sanborn made a motion that the Article be amended by adding an additional \$200 to be used by the Historical Society in the printing of the Town History. Amendment was seconded. Discussion held as to the validity of making an addition of money to a petitioned article. Moderator Robert Johnson gave his authorization to make such an amendment receiving no opposition to change that decision. The Article with the amendment was seconded and the motion carried.

ARTICLE 13: To see if the Town will vote to raise and appropriate a sum not to exceed \$2,500 towards the operating expenses of the Penacook Community Youth Center. Approximately one-third of the membership of the PCYC are Boscawen residents. (By Petition)

Mr. Richard Hartford made a motion that this Article be passed over. Marie Cummings seconded it. Discussion held. Motion did not carry. Ronald Reed moved a motion to amend Article 13 by reducing the amount to \$1,500 as recommended by the finance committee. Discussion followed. Amendment seconded but was defeated. Mr. Walter Howard made a motion to accept the Article as read and printed by Petition. It was seconded and motion carried.

ARTICLE 14: To see if the Town will vote to accept the recommendations of the Conservation Commission to retain the following properties:

- (1) Map 49/Lot 13 – Land between railroad and Merrimack River without access – Assessed Value: \$200.
- (2) May 49/Lot 14 – Land off E/S Rte. 3 – between railroad & Merrimack River – 2 acres – Assessed Value: \$500.
- (3) Map 49/Lot 15 – Land off E/S Rte. 3 – Residual land between road r.o.w. & railroad r.o.w. – Assessed Value: \$1,900.
- (4) Map 83/Lot 58 – Land off W/S Queen Street – 4 acres – Assessed Value: \$1,400.
- (5) Map 183C/Lot 38 – Land on S/S Eel Street along Contoocook River – Assessed Value: \$1,500.

Discussion held as to the location of these properties. Mrs. Rhoda Hardy made a motion that this article be accepted as read. Mr. Ricky Trombly made a motion to amend this Article by removing Item #5 from the Article. Reasons stated were to provide the Selectmen with freedom for discussion with Firm in regards to the new hydro plant that may be constructed in that area. Discussion held. Amendment was defeated. By voice vote Article 14 was accepted as read and motion carried.

ARTICLE 15: To transact any other business which may legally come before this meeting.

Mrs. Mildred Brown asked what was being done about the Asner Property. It was stated that the property has been condemned and there was presently a court order regarding this property. The selectmen assured her that as soon as a decision was made on this property they would let her know.

Mr. David Clark asked if any consideration was given to the epidemic of the Gypsy Moths. Ricky Trombly said discussion & consideration would be made in the near future reminding him of the cost to spray to destroy the moth.

Mr. Roger C. Sanborn made a motion that the meeting be adjourned and was seconded.

There being no further business to come before the meeting the meeting was adjourned at 9:31 p.m.

Respectfully submitted,

BARBARA M. HOLMES
Town Clerk

BIRTHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1982

Date of Birth	Child's Name	Name of Father	Name of Mother	Place of Birth
Jan. 19	Thomas Stanley Lemeris	John Stanley Lemeris	Shari Ann Pennock	Concord
Feb. 16	Nichole Joanne Brown	Ellsworth Haven Brown, III	Wendy Denise Preve	Concord
Feb. 18	Karen Michelle Romer	Ronald Edward Romer	Daryl Jean Preve	Concord
Feb. 19	Corey Jesse Ordway	James Walter Ordway	Robin Elena Dowdey	Concord
March 8	Patrick Harrison French	Harold Foster French	Catherine Ann Mahon	Concord
March 19	Melissa Lynn Lamprey	David Kevin Lamprey	Carol Ann Turgeon	Concord
March 27	Sarah Beverly Crete	Bruce Alan Crete	Martha C. Cilley	Concord
March 31	Samuel Cords Damon	Edward Neilson Damon	Claudia C. Cords	Concord
April 11	Jason Brian Westgate	Charles Herbert Westgate	Linda Rose Palmer	Concord
April 14	Megan Corissa Adams	Michael Wesley Adams	Lisa Jean Paradis	Franklin
April 19	Earl Richard Geer, III	Earl Richard Geer, Jr.	Lisa Mae Bartz	Concord
May 4	Steven Mark Pickering, Jr.	Steven Mark Pickering	Karen Louise Clough	Concord
May 11	Bryan Ray Page	Ray Albert Page	Elizabeth Kay Audet	Concord
May 12	Jennifer Stephanie Ann Marie Bailey	Eugene Philip Bailey	April Marie Morin	Concord
May 22	Katherine Meghan Spain	Francis John Spain	Pamela Ann Cady	Concord
May 28	Benjamin Wheeler Sanborn	Roger Wheeler Sanborn	Adele Victor	Concord
June 1	Michael Robert Laduke, Jr.	Michael Robert Laduke	Patricia Ann Waters	Concord
June 8	Jody Donn Welcome	Thomas Alan Welcome	Lesley Gail Rogers	Concord
June 11	Stephanie Marie Huckins	Peter Simpson Huckins	Susan Ann Bean	Concord
June 13	Justin Michaels Clark	Paul Addison Clark, III	Thelma Jean Glines	Concord
June 25	Bradley Burdette Corbett	Bruce Gregory Corbett	Eileen Mae Burdette	Concord
June 29	Steven Allen Barney	Henry Claye Barney	Catherine Louise West	Concord
July 18	Richard Gene Lurvey, II	Richard Gene Lurvey	Penny Jane Parent	Concord
July 23	Jessica Amy Risatti	Kenneth Rico Risatti	Susan Marie Bassett	Concord
Aug. 9	Jason Adam Danko	Steven Thomas Danko	Heidi Lyn Brenda Taylor	Concord
Aug. 17	Michael William Wescott	William Leon Wescott	Patricia Earleen Mandrey	Concord
Sept. 8	Tyler Gary Waters	Gary George Waters	Jody Ann Duquette	Concord
Sept. 29	Ryan Mark Sambataro	Mark Emile Sambataro	Monica Lynn Ray	Concord
Oct. 2	Joshua Paul Supry	John Frederick Supry, III	Donna Marie Glover	Concord
Oct. 9	Sara Ann Hoadley	Jack Kenneth Hoadley	Gail C. Foster	Concord
Oct. 20	Justin Andrew Rheäume	Douglas Richard Rheäume	Kathleen Mary Spain	Concord

Oct. 26	Stacy Marie Ware	Frederic Erskine Ware	Mary Kay Cleveland	Concord
Oct. 31	Eric Richard Tilton	Timothy Richard Tilton	Darlene Marjory Adams	New London
Dec. 3	David Edward Bouldry II	David Edward Bouldry	Patricia Jean Lamarre	Concord
Dec. 16	Adam Donald Whitcher	David Donald Whitcher	Deborah Marie McGinnes	Concord

I hereby certify that the above return is correct according to the best of my knowledge and belief.

BARBARA M. HOLMES
Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1982

Date of Marriage	Name of Groom	Residence of Groom	Surname of Bride	Residence of Bride
Feb. 5	Donald D. Chase, Jr.	Boscawen	Diane M. Bernier	Boscawen
Feb. 11	Thomas J. Labrie	Boscawen	Pearle M. Prive	Allenstown
March 24	Ernest V. Chapdelaine	Boscawen	Louise R. Berntsen	Boscawen
March 26	Donald D. Roach	Contoocook	Beverly L. Herrick	Boscawen
March 27	Armand L. Labrecque	Boscawen	Carol A. Silver	Boscawen
April 17	Denny S. Clark	Boscawen	Lynn J. Descoteaux	Boscawen
April 23	Kenneth L. Jones, III	Boscawen	Gloria J. Willey	Concord
May 1	Randal R. Hinds	Franklin	Deborah L. Mayo	Boscawen
May 8	Raymond O. Marcouillier	Londonderry	Joyce T. Lavertu	Boscawen
May 8	Karl C. Moore	Boscawen	Tammy J. Currier	Boscawen
May 22	Henry E. Amsden	Orwell, VT	Diane L. Robie	Boscawen
May 29	Robert D. Fletcher	Suncook	Heather L. Marshall	Boscawen
June 19	Wesley R. Reed	Boscawen	Suzanna L. Thompson	Boscawen
June 25	Louis J. LaBreck, Jr.	Boscawen	Donna M. Clark	Concord
June 26	Peter J. Miner	Concord	Tammy L. Huckins	Boscawen
June 26	John A. Davis	Boscawen	Diane E. Grimaldi	Penacook
June 27	Dennis W. Glover	Boscawen	Beatrice E. Dubois	Boscawen
July 3	Jeffrey M. Smith	Loudon	Dawn M. Moses	Boscawen
July 9	Scott R. Benoit	Boscawen	Deborah J. Welch	Boscawen
July 10	Edward D. Locke	Concord	Regina K. Pierce	Boscawen
July 24	Edward W. Kibbee	Penacook	Nyoka H. Emery	Boscawen
July 25	Daniel R. Hodgdon	Boscawen	Sherri L. Dawson	Pullman, Wash.
August 7	Robert J. Guay	Boscawen	Gloria J. Dukette	Boscawen
August 7	Bryce Lucas Clark	Boscawen	Betty Ann Fifield	Boscawen
August 21	Raymond H. Hollins	Boscawen	Wanda L. Minery	Loudon
August 31	Stephen B. Welcome	Houston, Texas	Lisa K. Kirkpatrick	Houston, Texas
Sept. 17	Jonathan A. Russell	Concord	Robin E. Reagan	Boscawen
Sept. 20	Harry E. Hazeltine	Boscawen	Ellen F. Landers	Concord
Sept. 25	Keith E. Malcolm	Webster	Diane M. Bernier	Boscawen
Sept. 25	Neil V. Porter	Boscawen	Catherine M. Chronis	Boscawen
Oct. 1	Eric C. Rowley	Boscawen	Maureen E. Roberts	Franklin

Oct. 2	Richard W. Stebbins	Boscawen	Suzanne C. Hastings	Virginia Beach, VA
Oct. 3	Harold F. Baldwin	Boscawen	Mary Lou Larigais	Boscawen
Oct. 9	Mark C. Ryder	Boscawen	Brenda J. Cote	Boscawen
Oct. 15	Stephen J. Considine	Boscawen	Michelle C. Tanguay	Manchester
Oct. 16	Ronald J. Mudgett	Boscawen	Beverly A. Adams	Boscawen
Oct. 30	Bruce C. Grey	Boscawen	Patricia Ann Sansfacon	Webster
Nov. 6	William G. Hamilton	Boscawen	Linda Jean Collan	Boscawen
Nov. 7	Leonard R. Beaulieu	Boscawen	Marla D. Gale	Boscawen
Nov. 14	James F. Shannon	Boscawen	Elizabeth M. Forbes	Concord
Nov. 26	Ricky D. Fife	Boscawen	Deann J. Eldridge	Boscawen
Nov. 27	John C. Hollins	Boscawen	Laurie E. Blanchard	Concord
Dec. 19	Henry O. Lindquist	Boscawen	Ruth E. Welch	Boscawen
Dec. 30	Frank E. Beck, Jr.	Concord	Jerri W. Charles	Boscawen

I hereby certify that the above return is correct according to the best of my knowledge and belief.

BARBARA M. HOLMES
Town Clerk

DEATHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1982

Date of Death	Place of Death	Name of Deceased	Name of Father	Name of Mother
Jan. 1	Boscawen	Ruby Powers	Hiram Marshall	Jennie Willard
Jan. 2	Boscawen	Liam O'Brien	John O'Brien	Kitty Todd
Jan. 3	Boscawen	Kate Harding	Frederick Pepler	Kate E. Stebbins
Jan. 4	Boscawen	John L. Cleveland	George E. Cleveland	Delia Demers
Jan. 9	Boscawen	Fred E. Pitkin	Olias C. Pitkin	Olive Severance
Jan. 11	Boscawen	William Robinson	John Robinson	Marion Saville
Jan. 13	Boscawen	Rodney F. Young	Freeman Young	Mary Ann Perkins
Jan. 16	Boscawen	Ruth F. Rushlow	Unknown	Unknown
Jan. 18	Boscawen	Ethel Worthen	Ford Saudhorn	Alice Wyman
Jan. 19	Boscawen	Jane Desmarais	Joseph Lepitre	Odile Cartier
Feb. 1	Boscawen	Antoinette Smith	Lucien Gaudrault	Eliza Choilhard
Feb. 3	Boscawen	Thomas Gallagher	James J. Gallagher	Sarah Kenney
Feb. 10	Laconia	Sophy Doris Bath	Frank Taylor	Emma Porter
Feb. 17	Boscawen	Regina Martin	Ernest Sylvester	Marie Carigan
Feb. 26	Boscawen	Ethel Woodman	Freeman Thurston	Rose Durgin
March 5	Boscawen	Ellen P. Cole	Hugh M. Perry	Adra Goulden
March 8	Boscawen	Albert Paro	Henry Paro	Rose Hines
March 10	Boscawen	Christina R. Mathers	Alfred Roberts	Clements Martcher
March 13	Boscawen	Lillybelle Brown	Herbert Woodard	Naomi Belser
March 13	Concord	Harriet Grace	Edward T. Murray	Elizabeth Bemis
March 18	Boscawen	Susan Falvey	Walter McMahon	Susan Hardy
March 30	Boscawen	Rose G. Mathieu	Joseph Vezina	Oslas Vel
March 30	Concord	Blanche H. Morrill	George B. Hibbard	Elmira Haynes
April 8	Boscawen	Paul N. Estee	George R. Estee	Catherine Lyons
April 9	Boscawen	William Geroux	Joseph Geroux	Sarah Bliss
April 16	Boscawen	Theodora Taylor	John Howard	Alice Walsh
April 16	Concord	Maude E. Mitchell	Simon F. Nichols	Delia Ann Celley
April 17	Boscawen	Rose Fleury	Alexander Goslin	Mary King
April 17	Boscawen	Alice Crossley	William Hamilton	Unknown
April 18	Boscawen	Linda Sandquist	Carl Berggren	Anna Ostlund
April 20	Boscawen	Luther Smith	Isaiah K. Smith	Lena Thompson

April 23	Boscawen	Amy M. Petelle	Charles Plummer	Abagail Glines
May 6	Boscawen	Louise Tremaine Chapdelaine	Bernt Bernisen	Esther Rix
May 6	Boscawen	Marguerite Swain	Wallace F. Fernald	Effie Harris
May 10	Boscawen	Eugenie M. Rogers	Edmund Lorange	Sarah Bernard
May 14	Boscawen	Helen Lowe	Archer F. Lowe	Katie Kenney
May 21	Boscawen	John Ritchie	John C. Ritchie	Maude Immel
May 21	Boscawen	Robert Jones	Robert McGregor	Janet Kerr
May 21	Boscawen	Richard W. Reed	William H. Reed	Beulah Bixby
May 24	Boscawen	William T. Parkinson	John T. Parkinson	Catherine Dolan
May 27	Boscawen	Sophie Lasak	Joseph Goode	Constance Chmiel
May 31	Concord	Bernice S. Fgounis	John Pusczus	Anna Simienausk
June 8	Concord	Clementine A. Hicks	Benjamin Areslin	Emma Sevigny
June 13	Boscawen	Clarence P. Mutney	Peter Mutney	Stella Lyons
June 22	Boscawen	Mary Christiansen	Carl Simonds	Hattie Chase
June 23	Boscawen	Herbert F. Cole	Frederick W. Cole	Edith Jossie
June 27	Boscawen	Bertha Hatch	Nelson Carr	Mary Murphy
July 5	Concord	Helen G. Lyons	John Wesley Ladd	Mary Helen Roberts
July 10	Boscawen	Irene Duguay	Zephirin LeBlanc	Marie Lebreque
July 12	Boscawen	Shawn S. Jeffery	James B. Jeffery	Joan Shaw
July 12	Boscawen	Rolland H. Collins	Horace Collins	Ora Collins
July 13	Boscawen	Helen Florence Quimby	Duncan McMillan	Elizabeth McMahon
July 19	Concord	Ingrid E. Stickney	Hugo Hentling	Louise Haertle
July 24	Boscawen	Pearl Parmenter	Phinias Read	Ada Chase
August 19	Concord	George W. Lockhart	George E. Lockhart	Harriet B. Gruber
August 21	Boscawen	Ruth Reen	Alton Richardson	Grace Jones
August 30	Boscawen	Elizabeth Smith	Arthur Small	Lena Evans
Sept. 3	Boscawen	William Malbourne	William Malbourne	Sarah Watson
Sept. 7	Concord	Reginald F. LaClair	Ephram I. LaClair	Estella Thayer
Sept. 8	Boscawen	Harry L. Bartlett	Fred Bartlett	Minnie Atkinson
Sept. 10	Boscawen	Leo MacNeil	John MacNeil	Alice H. Fay
Sept. 15	Boscawen	Raymond Kipp	Henry Kipp	Lillian Hapeman
Sept. 26	Boscawen	Florida B. Turgeon	Francois Bourget	Marguerite Morin
Oct. 1	Boscawen	Marion Dodge	George Heath	Rose Prescott
Oct. 1	Boscawen	Harrison Sargent	Walter Sargent	Bernice - - -
Oct. 5	Concord	Lucia G. Reed	David H. Goodhue	Ellen Kidder
Oct. 7	Boscawen	Alfreda Carlisle	Francis Duclos	Mary Bouthier

Oct. 10	Concord	Elaine Furland	Omer Duquette	Hazel Dukette
Oct. 12	Concord	Lena M. Miller	John Jemery	Emma Brannconniere
Oct. 14	Boscawen	Ellen Carlson	Nils Wallen	Betty Gran
Oct. 17	Boscawen	Raymond E. Welcome, Sr.	Jonas R. Welcome	Maude Welcome
Oct. 28	Concord	Herbert Huckins	Guy B. Huckins	Blanche Hawkins
Oct. 30	Boscawen	Alphonine Benoit	Edmond Daniels	Alphonine Auclair
Nov. 3	Boscawen	Blanche Brasley	Joseph Ouellette	- - - Gagnon
Nov. 7	Boscawen	Walter Gale	George Gale	Mary Anne White
Nov. 10	Boscawen	Hattie E. Locke	Loren Fay	Rose Hutchins
Nov. 11	Boscawen	Elsie Blanchard	Frank Sargent	Roberta Atkinson
Nov. 11	Concord	James V. Easler	Harry Easler	Helen Erskine
Nov. 12	Boscawen	Wilma Varney	Edward Wagner	Ada Marie Snow
Nov. 14	Boscawen	Anthony Iula	Nonzio Decristosaro	Carmela Moccia
Nov. 16	Boscawen	Ruth Fowle	William Teel	Annie Hall
Nov. 24	Boscawen	Mary E. Sawyer	Leonard J. Morin	Unknown
Dec. 10	Boscawen	Ann B. Keenan	James Dawson	Unknown
Dec. 11	Boscawen	Ada E. Elms	George F. Murray	Mary Boyce
Dec. 19	Boscawen	Catharine Durant	Charles Cutcliffe	Catherine Sullivan
Dec. 23	Boscawen	Neal Roberts	Henry Roberts	Agnes Hillard
Dec. 23	Concord	Lillian Meroth	Unknown	Unknown
Dec. 26	Concord	Alexander J. Constant, Sr.	Nester Constant	Albertine Plourde

I hereby certify that the above return is correct according to the best of my knowledge and belief.

BARBARA M. HOLMES
Town Clerk

PENACOOK-BOSCAWEN WATER PRECINCT**WARRANT FOR ANNUAL MEETING**

To the inhabitants of Penacook-Boscawen Water Precinct in the County of Merrimack and the State of New Hampshire, qualified to vote in Precinct affairs.

You are hereby notified to meet at the Boscawen Town Hall in Boscawen in said Precinct on the 29th day of March, 1983, at 7:30 o'clock in the evening, to act upon the following subjects:

1. To hear the reports of the Precinct officers and pass any vote relating thereto.
2. To choose all necessary Precinct officers for the ensuing year.
3. To see if the Precinct will vote to raise and appropriate the amounts listed in the budget for 1983.
4. To see if the Precinct will vote to raise funds and to issue serial notes and bonds for the construction of a water storage tank and other system improvements to be located at the Merrimack County Nursing Home, to be a jointly funded project between the County, the Precinct and other major industrial users, as may be of interest. The new improvements shall be owned and maintained by the Precinct. The share of funding to be subject to negotiations between the parties. The total project cost shall not exceed \$600,000. And to authorize the Commission to take such action as may be necessary to issue said bonds and notes and to enter into agreements with the County and other parties to effect the joint funding of the project.
5. To see if the Precinct will vote to change the position of Treasurer from that of an elected official to that of an official appointed by the Board of Commissioners.
6. To see if the Precinct will vote to appropriate a sum not to exceed seven hundred dollars for the purchase of a two-way radio for the Precinct truck.
7. To authorize the Precinct Commissioners to borrow money in anticipation of Precinct Taxes and other revenues for the year and to issue notes therefor at such time within one year and at such place as the Precinct Commissioners shall determine.
8. To see if the Precinct will vote to give the Commissioners authority to transfer any unexpended balances of money from one appropriation to another.
9. To transact any other business which may legally come before the meeting.

Given under our hands and seal this 15th day of February, 1983.

MAXWELL MILLARD, JR.
K. COLBY KNIGHT
JAMES HEWEY, SR.

A true copy of Warrant: Attest

MAXWELL MILLARD, JR.
K. COLBY KNIGHT
JAMES HEWEY, SR.

**PENACOOK-BOSCAWEN WATER PRECINCT
1983 BUDGET**

	Actual Expenditures Prior Year	Commissioners Budget Current Year
Superintendent's Salary	\$10,407.80	\$ 11,137.00
Clerical Salary	4,310.00	4,612.00
Commissioners Salary	600.00	600.00
Pumping Station Supplies & Expense	2,657.08	2,800.00
Pumping Station Labor	3,152.84	3,500.00
Purification Supplies & Expenses	5,865.80	6,500.00
Propane & Fuel	1,597.74	2,200.00
Power Purchases	12,842.70	20,000.00
Telephone	595.94	750.00
Distribution Labor	3,505.85	3,700.00
Distribution Supplies & Expenses	109.65	350.00
Repairs to Mains	956.39	3,700.00
Repairs to Services	2,301.34	3,000.00
Repairs to Hydrants	632.94	670.00
Repairs to Meters		300.00
Commercial Supplies & Expenses	1,504.78	2,000.00
Payroll Expenses	4,135.29	4,400.00
Property Taxes	551.90	580.00
Legal & Audit	929.13	1,000.00
Insurance	3,565.00	3,750.00
Truck & Equipment Expenses	1,685.03	2,000.00
Group Insurance	4,014.21	4,500.00
Repairs to Structures	86.40	300.00
Repairs to Water Storage	215.04	150.00
New Mains or Replacement of Old Mains*		— 0 —
Hydrants & Meters	360.30	650.00
Engineering	1,501.30	
Principal of Debt	19,500.00	19,500.00
Interest on Debt	10,815.67	9,009.40
TOTAL APPROPRIATIONS OR EXPENDITURES	\$98,400.10	\$111,658.40

*Carry over \$12,311.24

PENACOOK-BOSCAWEN WATER PRECINCT COMMISSIONERS' REPORT

This past year saw two requests for bids on the Prospect Street project. The original request was for a new main running along Prospect Street, through private property and to the water towers on Queen Street in order to replace the existing wooden pipe on Prospect Street and to provide an alternate route to the tanks in case anything should happen to the main going up Queen Street. Only one contractor sent in a bid and that bid was way over budget. A second request for bids was for just replacing the main on Prospect Street. Only the original contractor submitted a bid. Again, the bid was way over budget. Discussion with Superintendent Richard Hollins revealed that the Precinct could replace the Prospect Street main itself as time, personnel and machinery are available and remain within the allocation for the budget, so that is the route the Precinct is pursuing.

Several years ago, the Precinct commissioned an engineering review of the Precinct. This study, required by the State of New Hampshire, addressed several different facets of Precinct operations including water distribution. One of the recommendations made was to add a one-million gallon storage tank on Goodhue Road. Electrisola, Inc., Merrimack County and the Town of Boscawen have come to the Precinct requesting additional water storage in the northern end of the Precinct, primarily for fire fighting capability. After much discussion, the concept addressed in the warrant article evolved.

Instead of Goodhue Road, a site behind the Merrimack County Nursing Home has been chosen because of the availability of land, because of the site altitude and because the County is concerned about lack of water with which to fight a serious fire.

Preliminary discussions look at an almost 50-50 cost sharing arrangement based primarily upon the cost to add to a tank meeting the County's requirements for fighting a serious fire.

A one-million gallon water storage tank so situated has several attractive features:

- 1) it meets the recommendations of the engineering study for more uniformly distributed water storage.
- 2) it provides adequate water to fight even a very serious fire at the nursing home and thus makes cost sharing feasible,
- 3) it provides water storage at the northern end of the Precinct as an enticement for companies looking at potential building sites in the area and thus could help increase the property tax base.

As previously mentioned, discussions are at a preliminary stage. The intent of the warrant article is to encourage Precinct voters to make their views known.

The second warrant article was inserted to see if the Precinct voters would favor the Board of Commissioners having the power to appoint the Precinct Treasurer. Instead, the current system is to have the Treasurer stand for election every three years.

The third warrant article is a request for funds to buy a two-way radio for the Precinct truck. This radio would be used to tie into the existing town radio network so that Precinct/Town personnel can be reached no matter where they are.

Respectfully submitted,

MAXWELL MILLARD, JR.
K. COLBY KNIGHT
JAMES HEWEY, SR.
Water Commissioners

PENACOOK AND BOSCAWEN WATER PRECINCT

Financial Statements as of December 31, 1982 Together with Auditors' Report

Board of Water Commissioners
Penacook and Boscawen Water Precinct

We have examined the balance sheet of the Penacook and Boscawen Water Precinct (a New Hampshire municipal water precinct) as at December 31, 1982 and the related statements of revenue, expenses and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned statements present fairly the financial position of the Penacook and Boscawen Water Precinct at December 31, 1982 and the results of its operations and changes in its financial position for the year then ended in conformity with generally accepted accounting principles applied on a consistent basis.

JOHN J. HURLEY & CO., P.C.

February 4, 1983

Exhibit A

BALANCE SHEET

For the Year Ended December 31, 1982

ASSETS

Current Assets

Cash	\$29,375	
Accounts receivable	7,105	
Inventory, at lower of cost (FIFO basis) or market	4,136	
Prepaid insurance	445	
Deposits on cylinders	350	
Total Current Assets		\$ 41,411

Utility Plant in Service

Water supply land	16,967
Water supply structures	3,592
Pumping station structures	57,390
Water storage structures	258,628
Garage	18,249
Pumping station equipment	50,258
Mains	488,891
Services	14,906

Hydrants	23,771
Meters	3,582
Other equipment	10,842
New construction, Prospect Street	6,805
New construction, Marlboro Road	1,872
Engineering	18,101
Total	973,854

Accumulated depreciation	— 326,849
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Net Utility Plant in Service	647,005
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Total Assets	\$688,416
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LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS

Current Liabilities

Current Portion of long-term debt	\$19,500	
Accounts payable trade	1,316	
Total Current Liabilities		\$ 20,816

Long-Term Debt	185,500
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Total Liabilities	206,316
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Contributions

In aid to construction	5,611
Municipal investment	186,600

Total Contributions	192,211
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Retained Earnings

Reserved for appropriation carried forward:	
Pumping station and mains capital outlay	18,928
Unreserved	270,961

Total Retained Earnings	289,889
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Total Liabilities, Contributions and Retained Earnings	\$ 688,416
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The accompanying notes are an integral part of these statements.

Exhibit B

**STATEMENT OF REVENUE, EXPENSES AND RETAINED EARNINGS
BUDGET AND ACTUAL**

For the Year Ended December 31, 1982

	Budget	Actual	Actual Over/(Under) Budget
Revenue	\$110,184	\$ 87,941	\$(22,243)
Operating Expenses	79,568	87,689	8,121
Income (Loss) from Operations	30,616	252	(30,364)
Other Income/ (Expense)			
Interest earned on temporary investments	—	1,772	1,772
Interest on bonded indebtedness	(10,816)	(10,816)	—
Net Loss	* 19,800	(8,792)	(28,592)
Retained Earnings — Beginning of Year as Restated		298,681	
Retained Earnings, End of Year		289,889	
*Additional budgeted items			
Payment of long-term debt			19,500
Capital outlay			300
TOTAL			\$19,800

Exhibit C

STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended December 31, 1982

Sources of Working Capital

Operations:

Net Loss \$ (8,792)

Depreciation 21,474

Total 12,682

Adjustment to beginning retained earnings 805

TOTAL SOURCES OF WORKING CAPITAL \$13,487

Uses of Working Capital

Payment of Long-Term Debt 19,500

Purchase of Equipment 1,862

Other 408

TOTAL USES OF WORKING CAPITAL 21,770

DECREASE IN WORKING CAPITAL \$ (8,283)

ANALYSIS OF CHANGES IN WORKING CAPITAL

Increase (Decrease) in Current Assets

Cash (11,677)

Accounts receivable (1,288)

Inventory 331

Prepaid insurance 8

Deposits on cylinders (70)

Net Decrease in Current Assets (12,696)

Increase (Decrease) in Current Liabilities

Current portion of long-term debt —

Accounts payable (4,413)

Net Decrease in Current Liabilities (4,413)

NET DECREASE IN WORKING CAPITAL \$ (8,283)

SOURCE OF REVENUE	Actual Revenue for Prior Year	Estimated Revenue for Current Year
Surplus Available to Reduce Precinct Taxes	\$20,000.00	\$ — 0 —
Water Rents	38,277.71	38,000.00
Merchandise Sales and Job Work	18.89	— 0 —
Fines	153.75	150.00
Business Profit Tax	6,549.63	6,215.91
Interest	1,722.44	— 0 —
TOTAL REVENUES		
EXCEPT PRECINCT TAXES	\$66,722.42	\$ 44,365.91
AMOUNT TO BE RAISED BY PRECINCT TAXES		67,292.49
TOTAL REVENUES AND PRECINCT TAXES		\$111,658.40

NOTES TO FINANCIAL STATEMENTS

December 31, 1982

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**a) Assets, Liabilities, Income and Expenses**

The above are recognized on the accrual basis of accounting. Inventories are stated at cost (first-in, first-out basis).

b) Property, Plant and Equipment

Property, plant and equipment are recorded at cost. Assets acquired by the Penacook and Boscawen Water Precinct are depreciated on the straight-line method over their estimated useful lives. The range of annual depreciation rates is as follows:

Building and Structures	40 Years
Standpipes	30 Years
Mains, Hydrants, Services	30-50 Years
Other Equipment	5-20 Years

Although still in use, assets that are fully depreciated are removed from the accounts.

2) PENSION FUNDS

The water precinct provides for pension benefits to substantially all employees through a contributory retirement system under New Hampshire law. The law prescribes the formula for computing retirement allowances and presently does not permit advance funding of pension liabilities. Retirement allowances are paid from water precinct funding and employee contributions, based on age and date of entry. Employee contributions constitute an annuity savings fund from which a portion of the retirement allowances is paid. Pension expense for the year totaled \$2,422 determined on an actuarial basis. The water precinct's portion of the unfunded accrued liability, the excess of vested benefits over plan assets at the actuarial valuation date, is not available for inclusion in this report. Such amount, however, does not represent a current demand upon the plan's resources, as such vested benefits in the long-term course of the plan operation are anticipated to be disbursed over future years as retirement benefits to members. The value of vested benefits of the employees has not been determined.

3) ACCUMULATED UNUSED EMPLOYEE BENEFITS

Accumulated unused vacation and sick leave at year end is quite small and does not exceed a normal years accumulation.

4) LONG TERM DEBT

The aggregate annual maturities of long-term debt are as follows:

Year	Principal	Interest	Total
1983	19,500	9,162	28,662
1984	19,500	8,505	28,005
1985	19,500	7,824	27,324
1986	19,500	6,868	26,368
1987	19,500	5,912	25,412
Subtotal	97,500	38,271	135,771
1988 and Thereafter	107,500	18,508	126,008
TOTAL	\$205,000	\$ 56,779	\$216,779

5) ADJUSTMENT TO BEGINNING RETAINED EARNINGS

The beginning balance of the retained earnings was increased \$805 from \$297,876 to \$298,681 to reflect depreciation expense errors of prior years. The net income for 1981 would have increased \$161 as a result of this adjustment. As the error involved five years the net income for year 1977 through 1980 would have also been increased by \$161.

SUPPLEMENTARY INFORMATION

For the Year Ended December 31, 1982

Our examination has been made primarily for expressing an opinion on the financial statements, upon which we have reported separately. The information on the following pages, although not considered necessary for fair presentation of financial position, results of operations, or changes in financial position is presented by the precinct primarily as a supplement to the financial statements. Our examination consisted of subjecting this information to the same audit procedures applied in our examination of the financial statements. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

JOHN J. HURLEY & CO., P.C.

SCHEDULE OF REVENUE – BUDGET AND ACTUAL

For the Year Ended December 31, 1982

	Budget	Actual	Actual Over/(Under) Budget
Revenue			
Taxes	\$ 62,834	\$42,940	\$ (19,894)
Rental, meters and other	40,000	38,278	(1,722)
Miscellaneous job work, net	200	19	(181)
Fines	150	154	4
New Hampshire Business Profits Tax	7,000	6,550	(450)
Total Revenue	\$110,184	\$87,941	\$(22,243)

SCHEDULE OF LONG-TERM DEBT
For the Year Ended December 31, 1982

	Balance 1/1/82	Additions	Retirements	Balance 12/31/82	1983 Payments Principal	Interest
Bond Issue of 1974, Due in Annual Installments of \$12,500 through May 1, 1994; Interest at 4.85% to 5.65%	\$162,500	\$ —	\$12,500	\$150,000	\$12,500	\$9,162
Bond Issue of 1967, Due in Annual Installments of \$5,000 through March 1, 1991; Interest at 4.2%	50,000	—	5,000	45,000	5,000	1,785
Bond Issue of 1967, Due in Annual Installments of \$2,000 through April 15, 1987; Interest at 4.50%	12,000	—	2,000	10,000	2,000	405
TOTALS	\$224,500	\$ —	\$19,500	\$205,000	\$19,500	\$9,162

SCHEDULE OF EXPENSES – BUDGET AND ACTUAL

For the Year Ended December 31, 1982

	Budget	Actual	Actual Over/(Under) Budget
Expenses			
Superintendent's salary	\$10,408	\$10,408	\$ —
Clerical salary	4,310	4,310	—
Commissioners' salaries	600	600	—
Commissioners' supplies and expense	50	—	(50)
Pumping station labor	3,500	3,153	(347)
Pumping station supplies and expense	2,500	2,657	157
Purification supplies and expenses	6,500	5,866	(634)
Power purchased	20,000	12,843	(7,157)
Telephone	750	596	(154)
Propane, gas and fuel oil	2,200	1,598	(602)
Distribution labor	3,200	3,506	306
Distribution supplies and expenses	350	110	(240)
Repairs to distribution structures	300	86	(214)
Repairs to mains	3,700	956	(2,744)
Repairs to services	3,000	2,301	(699)
Repairs to hydrants	600	633	33
Repairs to meters	300	—	(300)
Repairs to water storage equipment—		215	215
Repairs to equipment	—	462	462
Commercial supplies and expenses	2,000	1,505	(495)
Social Security, retirement and unemployment tax	3,800	4,135	335
Taxes on property	500	552	52
Group insurance	4,500	4,104	(496)
Legal and audit	1,000	929	(71)
Insurance	3,500	3,557	57
Truck and backhoe expense	2,000	1,223	(777)
Total expenses before depreciation	79,568	66,215	(13,353)
Depreciation	—	21,474	21,474
Total Operating Expenses	\$79,568	\$87,689	\$ 8,121



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